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ABSTRACT

State-level data on an array of topics relevant to public education are provided in this document. Rank-ordered statistics for the 50 states and the District of Columbia cover the following: (1) population (total resident population by age group--5-17, 18 and over, 65 and over; live births, etc.); (2) enrollment and attendance (public, elementary and secondary, daily attendance); (3) faculty (changes in the number of staff as well as their levels of compensation); (4) general financial resources (total personal income, per capita personal income, etc.); (5) governmental revenue (general revenue, own-source revenue and tax collections, etc.); (6) school revenue (funds from federal, state and local sources); (7) government expenditures (spending done by state governments and by state and local governments combined); and (8) school expenditures (including current expenditures per pupil on average daily attendance or average daily membership). All state data are ranked beginning with the largest figure. When the values of two or more states are the same, they are assigned the same rank, with the appropriate number resumed with the next state in rank. The education data in the tables are the most recent actual or estimated data available from state departments of education. Where no data are available from a state education department, an estimate provided by research is identified by an asterisk. The document is preceded by a foreword and technical notes. Appended are state department of education footnotes, a 9-item bibliography, a glossary, and an index to the tables. (MLF)

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Rankings of the States, 1989

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FOREWORD

Interest in education improvement and renewal, which heightened during the early 1980s, continues to capture the attention of researchers, policymakers, and the public. While much has been done to enhance public education programs and services, much work and many challenges remain. In this setting, NEA Research offers *Rankings of the States, 1989* to its state and local affiliates as a tool for use throughout this period of public school reform.

Rankings of the States provides state-level data on an array of topics relevant to the complex enterprise of public education. State-by-state figures on government and school financing, state demographics, and public school personnel permit a statistical assessment of the scope of public education and an identification of emerging trends in key areas.

The *Rankings* report enjoys a long history of use by affiliates of the NEA as well as by planners and policymakers in other organizations. It has, since the 1960s, presented facts and figures useful in determining where states vary from one another or from national averages on selected statistics, and explanations as to how the reported data reflect social and economic characteristics and changes. Of course, no one table or set of tables can tell the entire story of a state's education offerings. One must consider a state's tax system, its provision of other public services, the characteristics of its population, and more. It is therefore unwise to draw conclusions solely from the tables in this report, and the reader is urged to supplement these rank-ordered data with specific information about state and local activities and services related to public education.

State department of education staff who contributed to this report deserve much credit for the current public school data it presents, as do the state education associations across the country.

NEA Research

September 1989

TECHNICAL NOTES

Rankings of the States, 1989 contains rank-ordered statistics for the fifty states and the District of Columbia. All state data are ranked beginning with the largest figure. When the values of two or more states are the same, they are assigned the same rank, with the appropriate number resumed with the next state in rank.

The education data in *Rankings* are the most recent actual or estimated data available from state departments of education. Where no data are available from a state education department, NEA Research has provided an estimate which is identified by an asterisk in Series B, C, F, and H Tables.

The Notes to Series Tables have been consolidated in a single section and modified to contain only additional information provided by state education departments to help explain data reported for their states. (See page 53.)

Rankings of the States, 1989 features revised figures for some public school data previously published in *Estimates of School Statistics, 1988-89*, another report of NEA Research published in April 1989. State education agencies were invited to review their fall 1988 estimates and revise them for inclusion in this report. For this reason, data in B, C, F, and H Series may differ from those in *Estimates of School Statistics.*

As it has been noted on previous occasions, the availability of data from federal government and other sources dictates the presence or absence of certain tables in this report. For the second time, statistics for full-time employment in higher education in 1987 presented in the C Series have been computed by the Bureau of the Census with a formula using hours worked by part-time employees. A payroll based formula was used prior to the 1985 survey.

Please note that tables featuring Average Daily Membership (ADM) do not contain values for the U.S. as a whole since six states do not compute or provide estimates for their statewide ADM. Consequently, averages are not computed in those cases—this fact is reflected by an "NA" notation. Tables involving ADM data are B-5, B-6, H-14, and H-15.

Tables D-14 and D-15 feature data from the *Sales and Marketing Management Survey of Buying Power*, a copyrighted work. Reproduction of these tables is prohibited unless permission is obtained directly from Sales and Marketing Management, 633 Third Avenue, New York, New York, 10017.

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POPULATION

Tables in the A Series provide information about the population of states and can serve as indicators of the relative demand for public education services or other public programs.

The level and change in total state population are featured in Tables A-1 through A-4. These tables help to identify patterns of growth or decline for each state and the resulting implications for staffing and financing public education institutions. Population density is computed in Table A-12, while the number of births by state is the focus of A-10 and A-11.

School-age population data in Tables A-5 and A-6 focus directly on the consumers of public elementary and secondary education. Combining these figures with public school enrollment tables in B Series can indicate demand for and participation in public school services.

Tables A-7 through A-9 define the adult population within states. Changes in the size of adult and elderly age groups affect demand for public school programs and the degree to which funding for education faces competition from other public sector programs. These tables also can indicate the willingness of citizens within a state to support public education.

A-1. TOTAL RESIDENT POPULATION, 1987 (IN THOUSANDS)

1.	CALIFORNIA	27,663
2.	NEW YORK	17,825
3.	TEXAS	16,789
4.	FLORIDA	12,023
5.	PENNSYLVANIA	11,936
6.	ILLINOIS	11,582
7.	OHIO	10,784
8.	MICHIGAN	9,200
9.	NEW JERSEY	7,672
10.	NORTH CAROLINA	6,413
11.	GEORGIA	6,222
12.	VIRGINIA	5,904
13.	MASSACHUSETTS	5,855
14.	INDIANA	5,531
15.	MISSOURI	5,103
16.	TENNESSEE	4,855
17.	WISCONSIN	4,807
18.	WASHINGTON	4,538
19.	MARYLAND	4,535
20.	LOUISIANA	4,461
21.	MINNESOTA	4,246
22.	ALABAMA	4,083
23.	KENTUCKY	3,727
24.	SOUTH CAROLINA	3,425
25.	ARIZONA	3,386
26.	COLORADO	3,296
27.	OKLAHOMA	3,272
28.	CONNECTICUT	3,211
29.	IOWA	2,834
30.	OREGON	2,724
31.	MISSISSIPPI	2,625
32.	KANSAS	2,476
33.	ARKANSAS	2,388
34.	WEST VIRGINIA	1,897
35.	UTAH	1,680
36.	NEBRASKA	1,594
37.	NEW MEXICO	1,500
38.	MAINE	1,187
39.	HAWAII	1,083
40.	NEW HAMPSHIRE	1,057
41.	NEVADA	1,007
42.	IDAHO	998
43.	RHODE ISLAND	986
44.	MONTANA	809
45.	SOUTH DAKOTA	709
46.	NORTH DAKOTA	672
47.	DELAWARE	644
48.	DIST. OF COL.	622
49.	VERMONT	548
50.	ALASKA	525
51.	WYOMING	490
	UNITED STATES	243,400

Bureau of the Census, *Statistical Abstract of the United States, 1989*, p. 18.

A-2. TOTAL RESIDENT POPULATION, 1986 (IN THOUSANDS)

1.	CALIFORNIA	27,001
2.	NEW YORK	17,795
3.	TEXAS	16,689
4.	PENNSYLVANIA	11,894
5.	FLORIDA	11,694
6.	ILLINOIS	11,551
7.	OHIO	10,748
8.	MICHIGAN	9,139
9.	NEW JERSEY	7,625
10.	NORTH CAROLINA	6,331
11.	GEORGIA	6,100
12.	MASSACHUSETTS	5,834
13.	VIRGINIA	5,795
14.	INDIANA	5,503
15.	MISSOURI	5,064
16.	TENNESSEE	4,800
17.	WISCONSIN	4,783
18.	LOUISIANA	4,499
19.	WASHINGTON	4,463
20.	MARYLAND	4,461
21.	MINNESOTA	4,213
22.	ALABAMA	4,050
23.	KENTUCKY	3,726
24.	SOUTH CAROLINA	3,381
25.	OKLAHOMA	3,306
26.	ARIZONA	3,279
27.	COLORADO	3,266
28.	CONNECTICUT	3,193
29.	IOWA	2,850
30.	OREGON	2,702
31.	MISSISSIPPI	2,624
32.	KANSAS	2,459
33.	ARKANSAS	2,371
34.	WEST VIRGINIA	1,917
35.	UTAH	1,664
36.	NEBRASKA	1,598
37.	NEW MEXICO	1,479
38.	MAINE	1,172
39.	HAWAII	1,065
40.	NEW HAMPSHIRE	1,027
41.	IDAHO	1,002
42.	RHODE ISLAND	975
43.	NEVADA	967
44.	MONTANA	817
45.	SOUTH DAKOTA	708
46.	NORTH DAKOTA	679
47.	DELAWARE	633
48.	DIST. OF COL.	625
49.	VERMONT	541
50.	ALASKA	532
51.	WYOMING	507
	UNITED STATES	241,096

Bureau of the Census, *Statistical Abstract of the United States, 1989*, p. 18.

A-3. PERCENT CHANGE IN TOTAL RESIDENT POPULATION, 1986 TO 1987

1.	NEVADA	4.14
2.	ARIZONA	3.26
3.	NEW HAMPSHIRE	2.92
4.	FLORIDA	2.81
5.	CALIFORNIA	2.45
6.	GEORGIA	2.00
7.	VIRGINIA	1.88
8.	DELAWARE	1.74
9.	HAWAII	1.69
10.	WASHINGTON	1.68
11.	MARYLAND	1.66
12.	NEW MEXICO	1.42
13.	SOUTH CAROLINA	1.30
	NORTH CAROLINA	1.30
15.	VERMONT	1.29
16.	MAINE	1.28
17.	TENNESSEE	1.15
18.	RHODE ISLAND	1.13
19.	UTAH	0.96
	UNITED STATES	0.96
20.	COLORADO	0.92
21.	ALABAMA	0.81
	OREGON	0.81
23.	MINNESOTA	0.78
24.	MISSOURI	0.77
25.	ARKANSAS	0.72
26.	KANSAS	0.69
27.	MICHIGAN	0.67
28.	NEW JERSEY	0.62
29.	TEXAS	0.60
30.	CONNECTICUT	0.56
31.	INDIANA	0.51
32.	WISCONSIN	0.50
33.	MASSACHUSETTS	0.36
34.	PENNSYLVANIA	0.35
35.	OHIO	0.33
36.	ILLINOIS	0.27
37.	NEW YORK	0.17
38.	SOUTH DAKOTA	0.14
39.	MISSISSIPPI	0.04
40.	KENTUCKY	0.03
41.	NEBRASKA	-0.25
42.	IDAHO	-0.40
43.	DIST. OF COL.	-0.48
44.	IOWA	-0.56
45.	LOUISIANA	-0.84
46.	MONTANA	-0.98
47.	OKLAHOMA	-1.03
	NORTH DAKOTA	-1.03
49.	WEST VIRGINIA	-1.04
50.	ALASKA	-1.32
51.	WYOMING	-3.35

Computed from Tables A-1 and A-2.

A-4. PERCENT CHANGE IN TOTAL RESIDENT POPULATION, 1977 TO 1987

1.	NEVADA	58.08
2.	ARIZONA	46.90
3.	FLORIDA	42.02
4.	UTAH	32.28
5.	TEXAS	31.10
6.	ALASKA	27.12
7.	CALIFORNIA	26.39
8.	COLORADO	25.56
9.	NEW MEXICO	25.42
10.	NEW HAMPSHIRE	24.35
11.	GEORGIA	23.43
12.	WASHINGTON	23.28
13.	HAWAII	21.55
14.	WYOMING	20.69
15.	SOUTH CAROLINA	19.01
16.	IDAHO	16.59
17.	NORTH CAROLINA	16.28
18.	OKLAHOMA	16.15
19.	VIRGINIA	15.88
20.	OREGON	14.21
21.	VERMONT	13.69
22.	LOUISIANA	13.51
23.	TENNESSEE	13.12
	UNITED STATES	12.49
24.	ARKANSAS	10.97
25.	DELAWARE	10.65
26.	ALABAMA	10.62
27.	MISSISSIPPI	10.02
28.	MARYLAND	9.62
29.	MAINE	9.50
30.	KENTUCKY	7.47
31.	KANSAS	6.72
32.	MINNESOTA	6.68
33.	MISSOURI	5.83
34.	MONTANA	5.61
35.	RHODE ISLAND	5.23
36.	NEW JERSEY	4.55
37.	WISCONSIN	3.51
38.	NORTH DAKOTA	3.38
	INDIANA	3.38
40.	CONNECTICUT	3.35
41.	ILLINOIS	3.15
42.	SOUTH DAKOTA	3.05
43.	NEBRASKA	2.51
44.	WEST VIRGINIA	2.37
45.	MASSACHUSETTS	1.35
46.	PENNSYLVANIA	1.19
47.	OHIO	0.82
48.	MICHIGAN	0.57
49.	NEW YORK	-0.60
50.	IOWA	-1.87
51.	DIST. OF COL.	-9.20

Computed from Bureau of the Census, *Statistical Abstract of the United States, 1979*, p. 14, and *Statistical Abstract 1989*, p. 18.

A-5. ESTIMATED POPULATION AGE 5-17, 1987 (IN THOUSANDS)

1.	CALIFORNIA	5,000
2.	TEXAS	3,482
3.	NEW YORK	3,113
4.	ILLINOIS	2,174
5.	PENNSYLVANIA	2,068
6.	OHIO	2,063
7.	FLORIDA	1,892
8.	MICHIGAN	1,795
9.	NEW JERSEY	1,318
10.	GEORGIA	1,259
11.	NORTH CAROLINA	1,189
12.	INDIANA	1,080
13.	VIRGINIA	1,038
14.	MASSACHUSETTS	947
15.	MISSOURI	940
16.	LOUISIANA	930
17.	TENNESSEE	923
18.	WISCONSIN	913
19.	WASHINGTON	827
20.	ALABAMA	822
21.	MARYLAND	792
22.	MINNESOTA	788
23.	KENTUCKY	738
24.	SOUTH CAROLINA	685
25.	OKLAHOMA	635
26.	ARIZONA	632
27.	COLORADO	605
28.	MISSISSIPPI	580
29.	CONNECTICUT	543
30.	IOWA	536
31.	OREGON	496
32.	ARKANSAS	475
33.	KANSAS	458
34.	UTAH	445
35.	WEST VIRGINIA	373
36.	NEW MEXICO	312
37.	NEBRASKA	302
38.	IDAHO	222
39.	MAINE	220
40.	HAWAII	197
41.	NEW HAMPSHIRE	190
42.	NEVADA	176
43.	RHODE ISLAND	164
44.	MONTANA	160
45.	SOUTH DAKOTA	138
46.	NORTH DAKOTA	132
47.	DELAWARE	115
48.	ALASKA	112
49.	WYOMING	105
50.	VERMONT	101
51.	DIST. OF COL.	90
	UNITED STATES	45,290

Computed from Bureau of the Census, *Statistical Abstract of the United States, 1989*, p. 22.

A-6. ESTIMATED POPULATION AGE 5-17 AS PERCENT OF TOTAL POPULATION, 1987

1.	UTAH	26.49
2.	IDAHO	22.24
3.	MISSISSIPPI	22.10
4.	WYOMING	21.43
5.	ALASKA	21.33
6.	LOUISIANA	20.85
7.	NEW MEXICO	20.80
8.	TEXAS	20.74
9.	GEORGIA	20.23
10.	ALABAMA	20.13
11.	SOUTH CAROLINA	20.00
12.	ARKANSAS	19.89
13.	KENTUCKY	19.80
14.	MONTANA	19.78
15.	WEST VIRGINIA	19.66
16.	NORTH DAKOTA	19.64
17.	INDIANA	19.53
18.	MICHIGAN	19.51
19.	SOUTH DAKOTA	19.46
20.	OKLAHOMA	19.41
21.	OHIO	19.13
22.	TENNESSEE	19.01
23.	WISCONSIN	18.99
24.	NEBRASKA	18.95
25.	IOWA	18.91
26.	ILLINOIS	18.77
27.	ARIZONA	18.67
	UNITED STATES	18.61
28.	MINNESOTA	18.56
29.	NORTH CAROLINA	18.54
30.	MAINE	18.53
31.	KANSAS	18.50
32.	VERMONT	18.43
33.	MISSOURI	18.42
34.	COLORADO	18.36
35.	WASHINGTON	18.22
36.	OREGON	18.21
37.	HAWAII	18.19
38.	CALIFORNIA	18.07
39.	NEW HAMPSHIRE	17.98
40.	DELAWARE	17.86
41.	VIRGINIA	17.58
42.	NEVADA	17.48
43.	NEW YORK	17.46
	MARYLAND	17.46
45.	PENNSYLVANIA	17.33
46.	NEW JERSEY	17.18
47.	CONNECTICUT	16.91
48.	RHODE ISLAND	16.63
49.	MASSACHUSETTS	16.17
50.	FLORIDA	15.74
51.	DIST. OF COL.	14.47

Computed from Bureau of the Census, *Statistical Abstract of the United States, 1989*, p. 22.

A-7. PERCENT OF TOTAL RESIDENT POPULATION AGE 18 AND OVER, 1987

1.	DIST. OF COL.	78.14
2.	FLORIDA	77.51
3.	MASSACHUSETTS	77.18
4.	RHODE ISLAND	76.77
5.	CONNECTICUT	76.42
6.	NEW JERSEY	76.13
7.	PENNSYLVANIA	76.11
8.	NEW YORK	75.53
9.	VIRGINIA	75.29
10.	MARYLAND	75.19
11.	NEVADA	74.88
12.	DELAWARE	74.84
13.	NEW HAMPSHIRE	74.83
14.	OREGON	74.82
15.	NORTH CAROLINA	74.63
16.	MAINE	74.47
17.	MISSOURI	74.35
18.	VERMONT	74.27
19.	WASHINGTON	74.24
20.	TENNESSEE	74.23
21.	IOWA	74.17
	WEST VIRGINIA	74.17
	UNITED STATES	73.89
23.	MINNESOTA	73.83
24.	ILLINOIS	73.80
25.	KANSAS	73.75
26.	OHIO	73.70
27.	CALIFORNIA	73.60
	WISCONSIN	73.60
29.	HAWAII	73.59
30.	COLORADO	73.51
31.	INDIANA	73.42
32.	NEBRASKA	73.40
33.	KENTUCKY	73.28
34.	MICHIGAN	73.26
35.	ARKANSAS	72.86
	ARIZONA	72.86
37.	OKLAHOMA	72.71
38.	ALABAMA	72.64
39.	SOUTH CAROLINA	72.53
40.	SOUTH DAKOTA	72.36
41.	MONTANA	72.31
42.	NORTH DAKOTA	72.17
43.	GEORGIA	72.10
44.	LOUISIANA	70.52
45.	TEXAS	70.31
46.	NEW MEXICO	70.27
47.	MISSISSIPPI	69.87
48.	WYOMING	69.80
49.	IDAHO	69.34
50.	ALASKA	67.24
51.	UTAH	62.56

Computed from Bureau of the Census, *Statistical Abstract of the United States, 1989*, p. 22.

A-8. PERCENT OF RESIDENT POPULATION AGE 55 AND OVER, 1987

1.	FLORIDA	17.79
2.	IOWA	14.86
3.	PENNSYLVANIA	14.78
4.	RHODE ISLAND	14.71
5.	ARKANSAS	14.57
6.	SOUTH DAKOTA	14.10
7.	WEST VIRGINIA	13.92
8.	NEBRASKA	13.80
9.	MISSOURI	13.76
10.	MASSACHUSETTS	13.66
	OREGON	13.66
12.	KANSAS	13.57
13.	NORTH DAKOTA	13.39
14.	CONNECTICUT	13.36
15.	MAINE	13.31
16.	WISCONSIN	13.19
17.	NEW JERSEY	12.96
18.	NEW YORK	12.95
19.	OKLAHOMA	12.74
20.	ARIZONA	12.70
21.	MINNESOTA	12.58
22.	OHIO	12.49
23.	MONTANA	12.48
24.	DIST. OF COL.	12.38
	TENNESSEE	12.38
26.	ALABAMA	12.34
27.	KENTUCKY	12.26
	UNITED STATES	12.26
28.	ILLINOIS	12.13
29.	MISSISSIPPI	12.11
	INDIANA	12.11
31.	VERMONT	11.86
32.	WASHINGTON	11.81
33.	NORTH CAROLINA	11.76
34.	NEW HAMPSHIRE	11.54
35.	IDAHO	11.52
36.	MICHIGAN	11.50
37.	DELAWARE	11.49
38.	LOUISIANA	10.78
39.	MARYLAND	10.72
	SOUTH CAROLINA	10.72
41.	CALIFORNIA	10.64
42.	VIRGINIA	10.55
43.	NEVADA	10.53
44.	HAWAII	10.06
45.	GEORGIA	10.01
46.	NEW MEXICO	10.00
47.	TEXAS	9.69
48.	COLORADO	9.25
49.	WYOMING	8.98
50.	UTAH	8.21
51.	ALASKA	3.62

Computed from Bureau of the Census, *Statistical Abstract of the United States, 1989*, p. 22.

A-9. PERCENT CHANGE IN POPULATION 65 YEARS OF AGE AND OLDER, 1977 TO 1987

1.	NEVADA	100.00
2.	ALASKA	90.00
3.	ARIZONA	65.35
4.	HAWAII	65.15
5.	NEW MEXICO	47.06
6.	FLORIDA	44.23
7.	SOUTH CAROLINA	42.80
8.	UTAH	39.39
9.	NORTH CAROLINA	38.60
10.	DELAWARE	37.04
11.	WASHINGTON	36.04
12.	IDAHO	35.29
13.	VIRGINIA	34.56
14.	OREGON	33.33
15.	COLORADO	33.19
16.	MARYLAND	32.43
17.	GEORGIA	32.27
18.	CALIFORNIA	32.03
19.	TEXAS	28.82
20.	MONTANA	27.85
21.	LOUISIANA	27.25
22.	NEW HAMPSHIRE	27.08
23.	CONNECTICUT	25.81
24.	TENNESSEE	25.73
25.	WYOMING	25.71
	UNITED STATES	24.87
26.	ALABAMA	23.83
27.	MICHIGAN	23.45
28.	NEW JERSEY	22.56
29.	PENNSYLVANIA	21.99
30.	OHIO	20.92
31.	RHODE ISLAND	20.83
32.	INDIANA	20.07
33.	ARKANSAS	19.18
34.	MAINE	18.80
35.	WISCONSIN	18.50
36.	VERMONT	18.18
37.	WEST VIRGINIA	17.33
38.	KENTUCKY	17.18
39.	MISSISSIPPI	16.91
40.	NORTH DAKOTA	16.88
41.	OKLAHOMA	16.81
42.	MINNESOTA	16.59
43.	ILLINOIS	16.02
44.	MASSACHUSETTS	14.94
45.	KANSAS	13.90
46.	SOUTH DAKOTA	13.64
47.	MISSOURI	12.14
48.	IOWA	11.97
49.	NEBRASKA	10.00
50.	NEW YORK	9.85
51.	DIST. OF COL.	5.48

Computed from Bureau of the Census, *Statistical Abstract of the United States, 1977*, p. 28, and *Statistical Abstract, 1989*, p. 22.

A-10. NUMBER OF LIVE BIRTHS FROM JANUARY TO DECEMBER 1987

1.	CALIFORNIA	494,053
2.	TEXAS	308,229
3.	NEW YORK	270,390
4.	ILLINOIS	177,564
5.	FLORIDA	174,688
6.	PENNSYLVANIA	166,287
7.	OHIO	156,900
8.	MICHIGAN	136,374
9.	NEW JERSEY	111,344
10.	GEORGIA	104,881
11.	NORTH CAROLINA	93,405
12.	VIRGINIA	87,002
13.	MASSACHUSETTS	86,934
14.	INDIANA	77,694
15.	MISSOURI	75,950
16.	LOUISIANA	75,313
17.	WASHINGTON	73,836
18.	TENNESSEE	71,343
19.	WISCONSIN	70,467
20.	MARYLAND	64,692
21.	MINNESOTA	64,068
22.	ARIZONA	63,449
23.	ALABAMA	59,207
24.	COLORADO	54,314
25.	KENTUCKY	51,075
26.	SOUTH CAROLINA	50,693
27.	CONNECTICUT	46,547
28.	OKLAHOMA	45,535
29.	MISSISSIPPI	40,506
30.	OREGON	39,708
31.	IOWA	38,736
32.	KANSAS	37,167
33.	UTAH	35,927
34.	ARKANSAS	33,375
35.	NEW MEXICO	30,169
36.	NEBRASKA	23,657
37.	WEST VIRGINIA	23,572
38.	DIST. OF COL.	20,406
39.	HAWAII	18,602
40.	NEW HAMPSHIRE	16,435
41.	NEVADA	16,279
42.	MAINE	16,155
43.	IDAHO	15,956
44.	RHODE ISLAND	14,519
45.	MONTANA	11,976
46.	NORTH DAKOTA	11,545
47.	SOUTH DAKOTA	11,514
48.	ALASKA	11,441
49.	DELAWARE	10,032
50.	VERMONT	7,226
51.	WYOMING	7,107
	UNITED STATES	3,804,244

U.S. Public Health Service, *Monthly Vital Statistics Report, March 28, 1989*, p. 5.

A-11. NUMBER OF LIVE BIRTHS FROM JANUARY TO DECEMBER 1988

1.	CALIFORNIA	514,247
2.	TEXAS	306,782
3.	NEW YORK	277,291
4.	FLORIDA	184,854
5.	ILLINOIS	180,526
6.	PENNSYLVANIA	167,144
7.	OHIO	165,258
8.	MICHIGAN	140,229
9.	NEW JERSEY	111,413
10.	GEORGIA	107,108
11.	NORTH CAROLINA	98,183
12.	MASSACHUSETTS	91,988
13.	VIRGINIA	90,498
14.	INDIANA	81,421
15.	TENNESSEE	79,140
16.	MISSOURI	75,844
17.	LOUISIANA	75,170
18.	WISCONSIN	69,893
19.	WASHINGTON	68,242
20.	MARYLAND	68,223
21.	MINNESOTA	66,579
22.	ARIZONA	65,608
23.	ALABAMA	59,611
24.	SOUTH CAROLINA	53,285
25.	COLORADO	53,014
26.	KENTUCKY	51,109
27.	OKLAHOMA	46,874
28.	CONNECTICUT	46,868
29.	OREGON	41,305
30.	MISSISSIPPI	41,115
31.	IOWA	38,506
32.	KANSAS	37,895
33.	UTAH	37,260
34.	ARKANSAS	34,554
35.	NEW MEXICO	27,438
36.	NEBRASKA	24,363
37.	WEST VIRGINIA	22,585
38.	DIST. OF COL.	19,290
39.	HAWAII	19,055
40.	NEVADA	18,589
41.	NEW HAMPSHIRE	17,186
42.	MAINE	15,961
43.	IDAHO	15,564
44.	RHODE ISLAND	14,481
45.	NORTH DAKOTA	11,433
46.	MONTANA	11,356
47.	SOUTH DAKOTA	11,297
48.	ALASKA	11,037
49.	DELAWARE	10,915
50.	VERMONT	8,538
51.	WYOMING	6,697
	UNITED STATES	3,892,822

U.S. Public Health Service, *Monthly Vital Statistics Report, March 28, 1989*, p. 5.

A-12. POPULATION PER SQUARE MILE OF LAND AREA, 1987

1.	NEW JERSEY	1,027
2.	DIST. OF COL.	987
3.	RHODE ISLAND	935
4.	MASSACHUSETTS	748
5.	CONNECTICUT	659
6.	MARYLAND	461
7.	NEW YORK	376
8.	DELAWARE	333
9.	PENNSYLVANIA	266
10.	OHIO	263
11.	FLORIDA	222
12.	ILLINOIS	208
13.	CALIFORNIA	177
14.	HAWAII	169
15.	MICHIGAN	162
16.	INDIANA	154
17.	VIRGINIA	149
18.	NORTH CAROLINA	131
19.	TENNESSEE	118
	NEW HAMPSHIRE	118
21.	SOUTH CAROLINA	113
22.	GEORGIA	107
23.	LOUISIANA	100
24.	KENTUCKY	94
25.	WISCONSIN	88
26.	ALABAMA	80
27.	WEST VIRGINIA	79
28.	MISSOURI	74
	UNITED STATES	69
29.	WASHINGTON	68
30.	TEXAS	64
31.	VERMONT	59
32.	MISSISSIPPI	56
33.	MINNESOTA	53
34.	IOWA	51
35.	OKLAHOMA	48
36.	ARKANSAS	46
37.	MAINE	38
38.	COLORADO	32
39.	KANSAS	30
	ARIZONA	30
41.	OREGON	28
42.	NEBRASKA	21
	UTAH	21
44.	NEW MEXICO	12
	IDAHO	12
46.	NORTH DAKOTA	10
47.	SOUTH DAKOTA	9
	NEVADA	9
49.	MONTANA	6
50.	WYOMING	5
51.	ALASKA	1

Bureau of the Census, *Statistical Abstract of the United States, 1989*, p. 19.

ENROLLMENT, ATTENDANCE, AND MEMBERSHIP

Tables in the B Series feature data on student participation in public elementary and secondary schools. The tables include current statistics on pupils enrolled, and the change in enrollment over the previous year and over a decade. These tables enable assessments of the states which can expect to experience increasing demand for public school services and staff.

Alternative measures of public school participation also are included in this Series. Average Daily Attendance (ADA) and Average Daily Membership (ADM) are presented in Tables B-4 through B-7, and differ from fall enrollment counts in that they present averages of pupil participation *year round*. Departments of education in six states do not provide data for ADM, and these instances are identified as "NA" in Tables B-5 and B-6, and throughout other Series as appropriate. Also, there are no U.S. totals or computed averages using ADM, as national figures for this measure cannot be considered to represent totals or averages for all states.

Table B-8 shows the percent change in the number of high school graduates over a five-year period, useful in predicting demand for higher education services in future years.

Please see page 53 for additional information provided by the state education departments to help explain data reported for their states in B Series Tables.

B-1. NUMBER OF BASIC ADMINISTRATIVE UNITS (OPERATING PUBLIC SCHOOL DISTRICTS), 1988-89

1.	TEXAS	1,071
2.	CALIFORNIA	1,018
3.	ILLINOIS	972
4.	NEBRASKA	834
5.	NEW YORK	718
6.	OKLAHOMA	636
7.	OHIO	612
8.	NEW JERSEY	591
9.	MICHIGAN	562
10.	MISSOURI	545
11.	MONTANA	537
12.	PENNSYLVANIA	500
13.	IOWA	433
	MINNESOTA	433
15.	WISCONSIN	430
16.	MASSACHUSETTS	362
17.	ARKANSAS	329
18.	KANSAS	304
19.	INDIANA	302
	OREGON	302
21.	WASHINGTON	296
22.	VERMONT	277
23.	NORTH DAKOTA	276
24.	MAINE	283
25.	ARIZONA	218
26.	SOUTH DAKOTA	191
27.	GEORGIA	186
28.	KENTUCKY	177
29.	COLORADO	176
30.	CONNECTICUT	166
31.	NEW HAMPSHIRE	159
32.	MISSISSIPPI	152
33.	NORTH CAROLINA	140
	TENNESSEE	140
35.	VIRGINIA	138
36.	ALABAMA	130
37.	IDAHO	115
38.	SOUTH CAROLINA	93
39.	NEW MEXICO	88
40.	FLORIDA	67
41.	LOUISIANA	66
42.	ALASKA	56
43.	WEST VIRGINIA	55
44.	WYOMING	49
45.	UTAH	40
46.	RHODE ISLAND	37
47.	MARYLAND	24
48.	DELAWARE	19
49.	NEVADA	17
50.	DIST. OF COL.	1
	HAWAII	1
	UNITED STATES	15,274

NEA Research, *Estimates* data bank.

B-2. PUBLIC SCHOOL ENROLLMENT, FALL 1988

1.	CALIFORNIA	4,618,120
2.	TEXAS	3,284,179
3.	NEW YORK	2,573,715
4.	ILLINOIS	1,794,916
5.	OHIO	1,778,544
6.	FLORIDA	1,720,930
7.	PENNSYLVANIA	1,658,335
8.	MICHIGAN	1,655,400
9.	GEORGIA	1,111,365*
10.	NORTH CAROLINA	1,081,138
11.	NEW JERSEY	1,080,871
12.	VIRGINIA	982,081
13.	INDIANA	958,941
14.	TENNESSEE	829,898
15.	MASSACHUSETTS	823,428
16.	MISSOURI	806,639
17.	WASHINGTON	790,918
18.	LOUISIANA	782,900
19.	WISCONSIN	774,857
20.	ALABAMA	730,032
21.	MINNESOTA	726,950
22.	MARYLAND	689,337
23.	ARIZONA	655,583
24.	KENTUCKY	637,902
25.	SOUTH CAROLINA	616,786
26.	OKLAHOMA	581,000
27.	COLORADO	560,081
28.	MISSISSIPPI	503,326
29.	IOWA	478,200
30.	CONNECTICUT	462,092
31.	OREGON	461,800
32.	ARKANSAS	436,387
33.	UTAH	429,551
34.	KANSAS	426,596
35.	WEST VIRGINIA	335,912
36.	NEW MEXICO	276,376
37.	NEBRASKA	268,845
38.	IDAHO	214,615
39.	MAINE	208,642
40.	NEVADA	176,500
41.	NEW HAMPSHIRE	169,247
42.	HAWAII	167,227
43.	MONTANA	151,944
44.	RHODE ISLAND	133,585
45.	SOUTH DAKOTA	126,534
46.	NORTH DAKOTA	118,176
47.	ALASKA	103,960
48.	WYOMING	97,793
49.	DELAWARE	96,678
50.	VERMONT	93,499
51.	DIST. OF COL.	87,186
	UNITED STATES	40,329,517

NEA Research, *Estimates* data bank.

B-3. PERCENT CHANGE IN PUBLIC SCHOOL ENROLLMENT, FALL 1987 TO FALL 1988

1.	NEVADA	4.81
2.	FLORIDA	3.39
3.	ARIZONA	2.89
	CALIFORNIA	2.89
5.	WASHINGTON	1.95
6.	NEW HAMPSHIRE	1.93
7.	ALASKA	1.76
8.	NEW MEXICO	1.49
9.	TEXAS	1.46
	UTAH	1.46
11.	KANSAS	1.30
12.	OREGON	1.29
13.	DELAWARE	1.07
14.	IDAHO	1.02
15.	MARYLAND	0.81
16.	VERMONT	0.80
17.	HAWAII	0.79
18.	MINNESOTA	0.76
19.	MAINE	0.57
	MISSOURI	0.57
	UNITED STATES	0.51
21.	NEBRASKA	0.46
22.	WISCONSIN	0.32
23.	VIRGINIA	0.29
24.	SOUTH CAROLINA	0.12
25.	TENNESSEE	0.11
26.	SOUTH DAKOTA	0.07
27.	GEORGIA	0.04*
28.	COLORADO	-0.03
29.	ARKANSAS	-0.15
30.	MONTANA	-0.17
31.	MASSACHUSETTS	-0.23
32.	NORTH DAKOTA	-0.25
33.	INDIANA	-0.35
34.	RHODE ISLAND	-0.36
35.	NORTH CAROLINA	-0.37
36.	DIST. OF COL.	-0.40
37.	MISSISSIPPI	-0.44
38.	LOUISIANA	-0.46*
39.	ALABAMA	-0.51
	OKLAHOMA	-0.51
41.	IOWA	-0.55
	MICHIGAN	-0.55
43.	PENNSYLVANIA	-0.61
44.	WYOMING	-0.67
45.	KENTUCKY	-0.75
46.	NEW YORK	-0.78
47.	OHIO	-0.82
48.	ILLINOIS	-0.91
49.	NEW JERSEY	-1.11
50.	CONNECTICUT	-1.34
51.	WEST VIRGINIA	-2.42

Computed from NEA Research, *Estimates* data bank.

*Data estimated by NEA.

B-4. AVERAGE DAILY ATTENDANCE IN PUBLIC SCHOOLS, 1988-89

1.	CALIFORNIA	4,564,062
2.	TEXAS	3,028,050
3.	NEW YORK	2,260,000
4.	OHIO	1,643,059
5.	FLORIDA	1,580,767
6.	ILLINOIS	1,564,402
7.	PENNSYLVANIA	1,522,500
8.	MICHIGAN	1,462,600
9.	GEORGIA	1,034,890*
10.	NORTH CAROLINA	1,009,615
11.	NEW JERSEY	995,600
12.	VIRGINIA	917,147
13.	INDIANA	876,425*
14.	TENNESSEE	767,400
15.	WASHINGTON	738,188
16.	MISSOURI	727,667
17.	MASSACHUSETTS	727,596
18.	LOUISIANA	707,500
19.	WISCONSIN	695,340
20.	MINNESOTA	686,312
21.	ALABAMA	686,285
22.	MARYLAND	630,392
23.	KENTUCKY	574,000
24.	ARIZONA	572,390
25.	SOUTH CAROLINA	567,133
26.	OKLAHOMA	543,300
27.	COLORADO	514,696*
28.	MISSISSIPPI	478,160
29.	IOWA	449,145
30.	CONNECTICUT	434,500
31.	OREGON	423,000
32.	ARKANSAS	411,535
33.	UTAH	404,852*
34.	KANSAS	383,703
35.	WEST VIRGINIA	311,592
36.	NEBRASKA	253,813
37.	NEW MEXICO	248,736
38.	IDAHO	201,500
39.	MAINE	197,500
40.	NEVADA	160,000
41.	HAWAII	156,472
42.	NEW HAMPSHIRE	155,003
43.	MONTANA	139,127
44.	RHODE ISLAND	122,500
45.	SOUTH DAKOTA	119,671
46.	NORTH DAKOTA	113,147
47.	ALASKA	94,290
48.	WYOMING	91,534
49.	DELAWARE	88,624
50.	VERMONT	87,000
51.	DIST. OF COL.	77,668
	UNITED STATES	37,200,388

NEA Research, *Estimates* data bank.

NOTE: California ADA count includes excused absences.

B-5. AVERAGE DAILY MEMBERSHIP IN PUBLIC SCHOOLS, 1988-89

1.	NEW YORK	2,488,000
2.	OHIO	1,757,634
3.	FLORIDA	1,719,720
4.	ILLINOIS	1,676,145
5.	PENNSYLVANIA	1,637,100
6.	GEORGIA	1,079,135*
7.	NEW JERSEY	1,071,700
8.	NORTH CAROLINA	1,069,800
9.	VIRGINIA	974,028
10.	INDIANA	927,078*
11.	MASSACHUSETTS	825,161
12.	TENNESSEE	818,840
13.	WASHINGTON	787,400
14.	LOUISIANA	750,900
15.	WISCONSIN	736,227
16.	ALABAMA	723,577
17.	MINNESOTA	723,287
18.	MARYLAND	685,605
19.	ARIZONA	609,118
20.	KENTUCKY	606,125
21.	SOUTH CAROLINA	592,706
22.	OKLAHOMA	575,300
23.	COLORADO	534,635*
24.	MISSISSIPPI	498,293
25.	IOWA	472,697
26.	CONNECTICUT	463,700
27.	OREGON	454,800
28.	ARKANSAS	429,559
29.	UTAH	427,877*
30.	KANSAS	404,870
31.	NEW MEXICO	276,376
32.	NEBRASKA	265,875
33.	MAINE	208,404
34.	NEVADA	173,000
35.	HAWAII	167,173
36.	NEW HAMPSHIRE	164,547
37.	MONTANA	145,954
38.	RHODE ISLAND	133,500
39.	SOUTH DAKOTA	124,976
40.	NORTH DAKOTA	118,078
41.	ALASKA	101,442
42.	WYOMING	96,815
43.	DELAWARE	95,179
44.	VERMONT	91,500
45.	DIST. OF COL.	86,314
	CALIFORNIA	NA
	IDAHO	NA
	MICHIGAN	NA
	MISSOURI	NA
	TEXAS	NA
	WEST VIRGINIA	NA
	UNITED STATES	NA

NEA Research, *Estimates* data bank

B-6. AVERAGE DAILY ATTENDANCE AS PERCENT OF AVERAGE DAILY MEMBERSHIP, 1988-89

1.	COLORADO	96.27
2.	MISSISSIPPI	95.96
3.	GEORGIA	95.90*
4.	NORTH DAKOTA	95.82
5.	ARKANSAS	95.80
6.	SOUTH DAKOTA	95.76
7.	SOUTH CAROLINA	95.69
8.	NEBRASKA	95.64
9.	MONTANA	95.32
10.	VERMONT	95.08
11.	IOWA	95.02
12.	MINNESOTA	94.99
13.	ALABAMA	94.85
14.	KANSAS	94.77
	MAINE	94.77
16.	KENTUCKY	94.70
17.	UTAH	94.62*
18.	WYOMING	94.55
19.	INDIANA	94.54*
20.	WISCONSIN	94.45
21.	OKLAHOMA	94.44
22.	NORTH CAROLINA	94.37
23.	LOUISIANA	94.22
24.	NEW HAMPSHIRE	94.20
25.	VIRGINIA	94.16
26.	ARIZONA	93.97
27.	WASHINGTON	93.75
28.	TENNESSEE	93.72
29.	CONNECTICUT	93.70
30.	HAWAII	93.60
31.	OHIO	93.48
32.	ILLINOIS	93.33
33.	DELAWARE	93.11
34.	OREGON	93.01
35.	PENNSYLVANIA	93.00
36.	ALASKA	92.95
37.	NEW JERSEY	92.90
38.	NEVADA	92.49
39.	MARYLAND	91.95
40.	FLORIDA	91.92
41.	RHODE ISLAND	91.76
42.	NEW YORK	90.84
43.	NEW MEXICO	90.00
44.	DIST. OF COL.	89.98
45.	MASSACHUSETTS	88.18
	CALIFORNIA	NA
	IDAHO	NA
	MICHIGAN	NA
	MISSOURI	NA
	TEXAS	NA
	WEST VIRGINIA	NA
	UNITED STATES	NA

Computed from NEA Research, *Estimates* data bank.

*Data estimated by NEA.

B-7. AVERAGE DAILY ATTENDANCE AS PERCENT OF FALL ENROLLMENT, 1988-89

1.	CALIFORNIA	98.83
2.	NORTH DAKOTA	95.74
3.	MISSISSIPPI	95.00
4.	MAINE	94.66
5.	SOUTH DAKOTA	94.58
6.	MINNESOTA	94.41
	NEBRASKA	94.41
8.	ARKANSAS	94.31
9.	UTAH	94.25*
10.	CONNECTICUT	94.03
11.	ALABAMA	94.01
12.	IOWA	93.92
13.	IDAHO	93.89
14.	WYOMING	93.60
15.	HAWAII	93.57
16.	OKLAHOMA	93.51
17.	VIRGINIA	93.39
18.	NORTH CAROLINA	93.38
19.	WASHINGTON	93.33
20.	GEORGIA	93.12*
21.	VERMONT	93.05
22.	WEST VIRGINIA	92.76
23.	TENNESSEE	92.47
24.	OHIO	92.38
	UNITED STATES	92.24
25.	TEXAS	92.20
26.	NEW JERSEY	92.11
27.	SOUTH CAROLINA	91.95
28.	COLORADO	91.90*
29.	FLORIDA	91.86
30.	PENNSYLVANIA	91.81
31.	RHODE ISLAND	91.70
32.	DELAWARE	91.67
33.	OREGON	91.60
34.	NEW HAMPSHIRE	91.58
35.	MONTANA	91.56
36.	MARYLAND	91.45
37.	INDIANA	91.40*
38.	ALASKA	90.70
39.	NEVADA	90.65
40.	LOUISIANA	90.37
41.	MISSOURI	90.21
42.	NEW MEXICO	90.00
43.	KENTUCKY	89.98
44.	KANSAS	89.95
45.	WISCONSIN	89.74
46.	DIST. OF COL.	89.08
47.	MASSACHUSETTS	88.36
48.	MICHIGAN	88.35
49.	NEW YORK	87.81
50.	ARIZONA	87.31
51.	ILLINOIS	87.16

Computed from NEA Research, *Estimates* data bank.

NOTE: California count includes excused absences.

*Data estimated by NEA.

B-8. PERCENT CHANGE IN NUMBER OF HIGH SCHOOL GRADUATES, 1983-84 TO 1988-89

1.	ARIZONA	20.24
2.	WASHINGTON	18 83
3.	UTAH	12 49*
4.	FLORIDA	9.81
5.	NEVADA	7.84
6.	WYOMING	7.79
7.	COLORADO	6 87
8.	ARKANSAS	6.42
9.	TEXAS	6.10
10.	VIRGINIA	5.67
11.	ALASKA	5.42*
12.	MAINE	4.94
13.	NORTH CAROLINA	4.63
14.	CALIFORNIA	4.17
15.	KENTUCKY	3.66
16.	ALABAMA	3.32
17.	VERMONT	3.30
18.	IDAHO	3.25
19.	NEW HAMPSHIRE	3.15
20.	GEORGIA	2.58*
21.	HAWAII	2.46
22.	SOUTH CAROLINA	2.06
23.	MISSISSIPPI	1.80
24.	KANSAS	1.23
25.	OREGON	0.68
26.	WEST VIRGINIA	-0.10
27.	SOUTH DAKOTA	-0.25
28.	OKLAHOMA	-0.76
29.	OHIO	-0.95
30.	TENNESSEE	-1.02
31.	NEBRASKA	-1.21
	UNITED STATES	-1.23
32.	NEW MEXICO	-1.42*
33.	MISSOURI	-1.66
34.	IOWA	-2.99
35.	MICHIGAN	-3.64
36.	LOUISIANA	-4.15
37.	DIST. OF COL.	-4.25
38.	MINNESOTA	-4.32
39.	ILLINOIS	-5.22
40.	NORTH DAKOTA	-5.64
41.	DELAWARE	-6.35
42.	WISCONSIN	-7.54
43.	INDIANA	-8.71*
44.	NEW YORK	-8.79
45.	MARYLAND	-9.59
46.	PENNSYLVANIA	-9.86
47.	MONTANA	-12.65
48.	CONNECTICUT	-13.53
49.	RHODE ISLAND	-13.72
50.	MASSACHUSETTS	-14.19
51.	NEW JERSEY	-15.33

Computed from NEA Research, *Estimates* data bank.

FACULTY

Personnel in local public schools and in public institutions of higher education are the focus of tables in the C Series. Changes in the number of staff employed in education institutions as well as their levels of compensation reflect trends in enrollment, economy, and program priorities expressed by state residents.

The number of staff employed in public schools is featured in Table C-1. The statistics for full-time employment in higher education presented in Tables C-2 through C-4 have been computed by the Census with a formula using hours worked by part-time employees. A payroll based formula was used prior to the 1985 Census survey. Three tables of pupil load—pupils enrolled per teacher, pupils in ADA per teacher, and pupils in ADM per teacher—are presented in Tables C-5 through C-7.

Average salaries of public classroom teachers and total instructional staff are featured in C-9 through C-22. These average salary data are presented in "current" or unadjusted dollars, and also in "constant" or inflation-adjusted dollars. These computations employ the Consumer Price Index for all Urban Consumers (CPI-U), converted to a school-year basis, using the 1978-79 school year as the base (1978-79 = 100.0).

The presentation of salary changes in constant-dollar terms enables identification of salary increases attributable to inflation. The resulting picture for most states is a salary gain over the past decade far below what the public may intend or know of. As an advocacy tool, the use of these salary data can do much to dispel myths of huge jumps in the purchasing power of teacher salaries.

Please see page 53 for additional information provided by the state education departments to help explain data reported for their states in C Series Tables.

C-1. TOTAL INSTRUCTIONAL STAFF IN PUBLIC ELEMENTARY AND SECONDARY DAY SCHOOLS, 1988-89

1.	CALIFORNIA	219,965
2.	TEXAS	215,469
3.	NEW YORK	203,300
4.	PENNSYLVANIA	118,262
5.	ILLINOIS	116,091
6.	FLORIDA	115,594
7.	OHIO	113,813
8.	MICHIGAN	100,920
9.	NEW JERSEY	93,788
10.	NORTH CAROLINA	71,099
11.	VIRGINIA	70,252
12.	MASSACHUSETTS	69,203
13.	GEORGIA	66,357*
14.	INDIANA	60,365
15.	MISSOURI	58,782
16.	WISCONSIN	54,080
17.	TENNESSEE	49,630
18.	LOUISIANA	49,460
19.	MINNESOTA	47,579
20.	MARYLAND	47,207
21.	WASHINGTON	45,027
22.	ALABAMA	43,281
23.	CONNECTICUT	41,280
24.	SOUTH CAROLINA	40,434
25.	KENTUCKY	40,234
26.	OKLAHOMA	38,300
27.	ARIZONA	36,547
28.	COLORADO	34,971
29.	IOWA	33,423
30.	KANSAS	32,070
31.	MISSISSIPPI	30,280
32.	OREGON	29,354
33.	ARKANSAS	29,321
34.	WEST VIRGINIA	25,078
35.	NEBRASKA	20,194
36.	UTAH	20,119
37.	NEW MEXICO	17,346*
38.	MAINE	16,640
39.	NEW HAMPSHIRE	12,785
40.	IDAHO	11,653
41.	MONTANA	10,919
42.	HAWAII	10,799
43.	RHODE ISLAND	10,255
44.	NEVADA	10,098
45.	SOUTH DAKOTA	9,297
46.	NORTH DAKOTA	8,420
47.	VERMONT	7,925
48.	DIST. OF COL.	7,619
49.	WYOMING	7,375
50.	ALASKA	6,872
51.	DELAWARE	6,650
	UNITED STATES	2,635,782

NEA Research, *Estimates* data bank.

C-2. TOTAL INSTRUCTIONAL STAFF (FULL-TIME EQUIVALENT) IN PUBLIC INSTITUTIONS OF HIGHER EDUCATION, OCTOBER 1987

1.	CALIFORNIA	52,374
2.	TEXAS	28,538
3.	NEW YORK	27,262
4.	ILLINOIS	21,774
5.	OHIO	20,847
6.	MICHIGAN	20,808
7.	NORTH CAROLINA	19,912
8.	FLORIDA	18,564
9.	WISCONSIN	16,004
10.	VIRGINIA	13,556
11.	WASHINGTON	12,597
12.	INDIANA	12,328
13.	COLORADO	12,003
14.	PENNSYLVANIA	11,446
15.	GEORGIA	10,837
16.	MINNESOTA	10,652
17.	NEW JERSEY	10,311
18.	MARYLAND	9,408
19.	OREGON	9,006
20.	LOUISIANA	8,811
21.	TENNESSEE	8,790
22.	MISSOURI	8,667
23.	MASSACHUSETTS	8,520
24.	ALABAMA	8,466
25.	IOWA	8,021
26.	ARIZONA	7,952
27.	SOUTH CAROLINA	6,700
28.	OKLAHOMA	6,695
29.	KANSAS	6,358
30.	MISSISSIPPI	6,217
31.	KENTUCKY	5,919
32.	UTAH	5,175
33.	CONNECTICUT	4,527
34.	NEBRASKA	4,363
35.	ARKANSAS	4,006
36.	WEST VIRGINIA	3,534
37.	NEW MEXICO	3,519
38.	NEVADA	2,784
39.	IDAHO	2,422
40.	HAWAII	2,285
41.	NORTH DAKOTA	2,257
42.	RHODE ISLAND	2,009
43.	DELAWARE	1,942
44.	MONTANA	1,899
45.	WYOMING	1,588
46.	NEW HAMPSHIRE	1,558
47.	SOUTH DAKOTA	1,423
48.	VERMONT	1,307
49.	ALASKA	1,293
50.	MAINE	1,153
51.	DIST. OF COL.	563
	UNITED STATES	478,950

Bureau of the Census, *Public Employment in 1987*, p. 16.

C-3. TOTAL NONINSTRUCTIONAL STAFF (FULL-TIME EQUIVALENT) IN PUBLIC INSTITUTIONS OF HIGHER EDUCATION, OCTOBER 1987

1.	CALIFORNIA	100,113
2.	TEXAS	67,143
3.	MICHIGAN	42,872
4.	ILLINOIS	41,851
5.	OHIO	37,069
6.	NEW YORK	36,611
7.	FLORIDA	29,965
8.	NORTH CAROLINA	26,914
9.	PENNSYLVANIA	23,994
10.	INDIANA	23,738
11.	WISCONSIN	23,376
12.	WASHINGTON	22,934
13.	VIRGINIA	22,607
14.	MINNESOTA	21,738
15.	NEW JERSEY	19,403
16.	IOWA	18,804
17.	MARYLAND	18,180
18.	GEORGIA	17,874
19.	TENNESSEE	17,398
20.	ALABAMA	17,223
21.	SOUTH CAROLINA	16,204
22.	LOUISIANA	15,463
23.	OKLAHOMA	15,386
24.	COLORADO	15,057
25.	MASSACHUSETTS	14,081
26.	KANSAS	14,022
27.	OREGON	13,938
28.	ARIZONA	13,477
29.	KENTUCKY	13,003
30.	MISSISSIPPI	11,861
31.	MISSOURI	11,283
32.	UTAH	10,833
33.	NEW MEXICO	10,627
34.	NEBRASKA	9,533
35.	CONNECTICUT	9,280
36.	ARKANSAS	7,863
37.	WEST VIRGINIA	6,584
38.	IDAHO	6,203
39.	MONTANA	4,274
40.	MAINE	4,256
41.	DELAWARE	4,184
42.	HAWAII	4,135
43.	NORTH DAKOTA	4,016
44.	NEW HAMPSHIRE	3,766
45.	RHODE ISLAND	3,348
46.	WYOMING	3,015
47.	NEVADA	2,599
48.	SOUTH DAKOTA	2,450
49.	VERMONT	2,441
50.	ALASKA	2,351
51.	DIST. OF COL.	857
	UNITED STATES	886,197

Bureau of the Census, *Public Employment in 1987*, p. 16.

*Data estimated by NEA.

C-4. TOTAL INSTRUCTIONAL AND NONINSTRUCTIONAL STAFF IN PUBLIC INSTITUTIONS OF HIGHER EDUCATION, OCTOBER 1987

1.	CALIFORNIA	152,487
2.	TEXAS	95,681
3.	NEW YORK	63,873
4.	MICHIGAN	63,680
5.	ILLINOIS	63,625
6.	OHIO	57,916
7.	FLORIDA	48,529
8.	NORTH CAROLINA	46,826
9.	WISCONSIN	39,380
10.	VIRGINIA	36,163
11.	INDIANA	36,066
12.	WASHINGTON	35,531
13.	PENNSYLVANIA	35,440
14.	MINNESOTA	32,390
15.	NEW JERSEY	29,714
16.	GEORGIA	28,711
17.	MARYLAND	27,588
18.	COLORADO	27,060
19.	IOWA	26,825
20.	TENNESSEE	26,188
21.	ALABAMA	25,689
22.	LOUISIANA	24,274
23.	OREGON	22,944
24.	SOUTH CAROLINA	22,904
25.	MASSACHUSETTS	22,601
26.	OKLAHOMA	22,081
27.	ARIZONA	21,429
28.	KANSAS	20,380
29.	MISSOURI	19,950
30.	KENTUCKY	18,922
31.	MISSISSIPPI	18,078
32.	UTAH	16,008
33.	NEW MEXICO	14,146
34.	NEBRASKA	13,896
35.	CONNECTICUT	13,807
36.	ARKANSAS	11,869
37.	WEST VIRGINIA	10,118
38.	IDAHO	8,625
39.	HAWAII	6,420
40.	NORTH DAKOTA	6,273
41.	MONTANA	6,173
42.	DELAWARE	6,126
43.	MAINE	5,409
44.	NEVADA	5,383
45.	RHODE ISLAND	5,357
46.	NEW HAMPSHIRE	5,324
47.	WYOMING	4,603
48.	SOUTH DAKOTA	3,873
49.	VERMONT	3,748
50.	ALASKA	3,644
51.	DIST. OF COL.	1,420
	UNITED STATES	1,365,147

Bureau of the Census, *Public Employment in 1987*, p. 16.

C-5. PUPILS ENROLLED PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, FALL 1988

1.	UTAH	23.97
2.	CALIFORNIA	23.26
3.	MICHIGAN	21.29
4.	IDAHO	20.57
5.	WASHINGTON	20.37
6.	NEVADA	20.29
7.	ARIZONA	19.87
8.	ALABAMA	19.17
9.	TENNESSEE	19.15
10.	MISSISSIPPI	18.42
	HAWAII	18.42
12.	GEORGIA	18.41*
13.	OREGON	18.36
14.	NEW MEXICO	18.12*
15.	LOUISIANA	17.91
16.	COLORADO	17.85
17.	KENTUCKY	17.83
18.	INDIANA	17.80
19.	OHIO	17.60
20.	SOUTH CAROLINA	17.54
21.	NORTH CAROLINA	17.50
	UNITED STATES	17.44
22.	FLORIDA	17.15
23.	ARKANSAS	17.14
24.	TEXAS	17.13
25.	ILLINOIS	17.12
26.	MINNESOTA	17.00
	MARYLAND	17.00
28.	ALASKA	16.93
29.	OKLAHOMA	16.89
30.	DELAWARE	16.39
31.	NEW HAMPSHIRE	15.97
32.	WISCONSIN	15.96
	VIRGINIA	15.96
34.	IOWA	15.92
35.	MISSOURI	15.91
36.	PENNSYLVANIA	15.89
37.	MONTANA	15.84
38.	NORTH DAKOTA	15.33
39.	KANSAS	15.18
40.	WEST VIRGINIA	15.15
41.	WYOMING	15.14
42.	SOUTH DAKOTA	15.11
43.	MAINE	15.04
44.	NEBRASKA	15.02
45.	RHODE ISLAND	14.96
46.	NEW YORK	14.53
47.	VERMONT	13.96
48.	MASSACHUSETTS	13.71
49.	NEW JERSEY	13.56
	DIST. OF COL.	13.56
51.	CONNECTICUT	13.21

Computed from NEA Research, *Estimates* data bank.

C-6. PUPILS IN AVERAGE DAILY ATTENDANCE PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, FALL 1988

1.	CALIFORNIA	22.99
2.	UTAH	22.59*
3.	IDAHO	19.31
4.	WASHINGTON	19.01
5.	MICHIGAN	18.81
6.	NEVADA	18.39
7.	ALABAMA	18.02
8.	TENNESSEE	17.71
9.	MISSISSIPPI	17.50
10.	ARIZONA	17.35
11.	HAWAII	17.23
12.	GEORGIA	17.14*
13.	OREGON	16.82
14.	COLORADO	16.40*
15.	NORTH CAROLINA	16.34
16.	NEW MEXICO	16.31*
17.	INDIANA	16.26*
	OHIO	16.26
19.	LOUISIANA	16.18
20.	ARKANSAS	16.16
21.	SOUTH CAROLINA	16.13
	UNITED STATES	16.09
22.	MINNESOTA	16.05
	KENTUCKY	16.05
24.	OKLAHOMA	15.79
	TEXAS	15.79
26.	FLORIDA	15.75
27.	MARYLAND	15.55
28.	ALASKA	15.36
29.	DELAWARE	15.03
30.	IOWA	14.95
31.	ILLINOIS	14.92
32.	VIRGINIA	14.90
33.	NORTH DAKOTA	14.68
34.	NEW HAMPSHIRE	14.63
35.	PENNSYLVANIA	14.59
36.	MONTANA	14.50
37.	MISSOURI	14.35
38.	WISCONSIN	14.32
39.	SOUTH DAKOTA	14.29
40.	MAINE	14.24
41.	NEBRASKA	14.18
42.	WYOMING	14.17
43.	WEST VIRGINIA	14.05
44.	RHODE ISLAND	13.72
45.	KANSAS	13.66
46.	VERMONT	12.99
47.	NEW YORK	12.76
48.	NEW JERSEY	12.49
49.	CONNECTICUT	12.42
50.	MASSACHUSETTS	12.11
51.	DIST. OF COL.	12.08

Computed from NEA Research, *Estimates* data bank.

NOTE: California ADA count includes excused absences.

*Data estimated by NEA.

C-7. PUPILS IN AVERAGE DAILY MEMBERSHIP PER TEACHER IN PUBLIC ELEMENTARY AND SECONDARY SCHOOLS, FALL 1988

1.	UTAH	23.87*
2.	WASHINGTON	20.28
3.	NEVADA	19.89
4.	ALABAMA	19.00
5.	TENNESSEE	18.90
6.	ARIZONA	18.46
7.	HAWAII	18.41
8.	MISSISSIPPI	18.24
9.	NEW MEXICO	18.12*
10.	OREGON	18.09
11.	GEORGIA	17.87*
12.	OHIO	17.39
13.	NORTH CAROLINA	17.31
14.	INDIANA	17.20*
15.	LOUISIANA	17.18
16.	FLORIDA	17.13
17.	COLORADO	17.03*
18.	KENTUCKY	16.94
19.	MINNESOTA	16.92
20.	MARYLAND	16.91
21.	ARKANSAS	16.87
22.	SOUTH CAROLINA	16.85
23.	OKLAHOMA	16.72
24.	ALASKA	16.52
25.	DELAWARE	16.14
26.	ILLINOIS	15.99
27.	VIRGINIA	15.83
28.	IOWA	15.73
29.	PENNSYLVANIA	15.68
30.	NEW HAMPSHIRE	15.53
31.	NORTH DAKOTA	15.32
32.	MONTANA	15.21
33.	WISCONSIN	15.17
34.	MAINE	15.02
35.	WYOMING	14.98
36.	RHODE ISLAND	14.95
37.	SOUTH DAKOTA	14.92
38.	NEBRASKA	14.83
39.	KANSAS	14.41
40.	NEW YORK	14.05
41.	MASSACHUSETTS	13.74
42.	VERMONT	13.66
43.	NEW JERSEY	13.45
44.	DIST. OF COL.	13.42
45.	CONNECTICUT	13.26
	CALIFORNIA	NA
	IDAHO	NA
	MICHIGAN	NA
	MISSOURI	NA
	TEXAS	NA
	WEST VIRGINIA	NA
	UNITED STATES	NA

Computed from NEA Research, *Estimates* data bank.

C-8. PERCENT OF PUBLIC SCHOOL TEACHERS WHO ARE MEN, 1988-89

1.	OREGON	38.42
2.	MINNESOTA	38.09
3.	WASHINGTON	37.93
4.	MASSACHUSETTS	37.87
5.	PENNSYLVANIA	37.80
6.	WISCONSIN	37.73
7.	MONTANA	37.33
8.	WYOMING	37.10
9.	ALASKA	35.54
10.	IOWA	34.19
11.	MAINE	33.88
12.	NEW YORK	33.09
13.	RHODE ISLAND	33.00
14.	NORTH DAKOTA	32.94
15.	VERMONT	32.33
16.	IDAHO	32.27
17.	ILLINOIS	32.09
18.	UTAH	31.98
19.	CONNECTICUT	31.93
20.	COLORADO	31.74
21.	INDIANA	31.62
22.	SOUTH DAKOTA	31.43
23.	OHIO	31.19
24.	CALIFORNIA	31.17
25.	DELAWARE	30.56
26.	KANSAS	30.51*
27.	NEBRASKA	30.32
28.	NEW JERSEY	29.78
29.	NEVADA	29.61
30.	NEW HAMPSHIRE	29.56
31.	ARIZONA	29.06*
32.	NEW MEXICO	28.74*
	UNITED STATES	28.58
33.	WEST VIRGINIA	26.89
34.	OKLAHOMA	25.87
35.	MARYLAND	25.50
36.	MICHIGAN	25.05
37.	MISSOURI	24.85
38.	TENNESSEE	24.00
39.	FLORIDA	23.80
40.	KENTUCKY	22.36
41.	TEXAS	22.17
42.	ARKANSAS	21.92
43.	HAWAII	21.82
44.	ALABAMA	21.54
45.	DIST. OF COL.	21.08
46.	NORTH CAROLINA	20.01
47.	VIRGINIA	19.69
48.	MISSISSIPPI	19.01
49.	GEORGIA	18.41*
50.	LOUISIANA	18.34
51.	SOUTH CAROLINA	17.50

Computed from NEA Research, *Estimates* data bank.

C-9. ESTIMATED AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS, 1987-88 (REVISED)

1.	ALASKA	$40,424
2.	DIST. OF COL.	34,705
3.	NEW YORK	34,500
4.	CONNECTICUT	33,487
5.	CALIFORNIA	33,159
6.	MICHIGAN	33,151
7.	RHODE ISLAND	32,858
8.	MARYLAND	30,933
9.	NEW JERSEY	30,720
10.	MASSACHUSETTS	30,379
11.	MINNESOTA	29,900
12.	ILLINOIS	29,663
13.	DELAWARE	29,573
14.	PENNSYLVANIA	29,177
15.	WISCONSIN	29,122
16.	HAWAII	28,785
17.	COLORADO	28,651
18.	WASHINGTON	28,217
19.	OREGON	28,060
	UNITED STATES	28,029
20.	OHIO	27,606
21.	NEVADA	27,600
22.	ARIZONA	27,388
23.	VIRGINIA	27,189
24.	WYOMING	27,134
25.	INDIANA	27,029
26.	GEORGIA	26,190*
27.	TEXAS	25,558
28.	FLORIDA	25,198
29.	NORTH CAROLINA	24,900
30.	IOWA	24,847
31.	SOUTH CAROLINA	24,728
32.	MISSOURI	24,709
33.	KANSAS	24,647
34.	NEW MEXICO	24,523
35.	VERMONT	24,519
36.	KENTUCKY	24,253
37.	NEW HAMPSHIRE	24,019
38.	MONTANA	23,798
39.	TENNESSEE	23,785
40.	MAINE	23,425
41.	ALABAMA	23,320
42.	NEBRASKA	22,683
43.	UTAH	22,572
44.	IDAHO	22,242
45.	WEST VIRGINIA	21,736
46.	NORTH DAKOTA	21,660
47.	OKLAHOMA	21,630
48.	LOUISIANA	21,209
49.	MISSISSIPPI	20,562
50.	ARKANSAS	20,340
51.	SOUTH DAKOTA	19,758

NEA Research, *Estimates* data bank

*Data estimated by NEA

C-10. ESTIMATED AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS AS PERCENT OF NATIONAL AVERAGE, 1987-88 (REVISED)

1.	ALASKA	144.22
2.	DIST. OF COL.	123.82
3.	NEW YORK	123.09
4.	CONNECTICUT	119.47
5.	CALIFORNIA	118.30
6.	MICHIGAN	118.27
7.	RHODE ISLAND	117.23
8.	MARYLAND	110.36
9.	NEW JERSEY	109.60
10.	MASSACHUSETTS	108.38
11.	MINNESOTA	106.68
12.	ILLINOIS	105.83
13.	DELAWARE	105.51
14.	PENNSYLVANIA	104.10
15.	WISCONSIN	103.90
16.	HAWAII	102.70
17.	COLORADO	102.22
18.	WASHINGTON	100.67
19.	OREGON	100.11
	UNITED STATES	100.00
20.	OHIO	98.49
21.	NEVADA	98.47
22.	ARIZONA	97.71
23.	VIRGINIA	97.00
24.	WYOMING	96.81
25.	INDIANA	96.43
26.	GEORGIA	93.44*
27.	TEXAS	91.18
28.	FLORIDA	89.90
29.	NORTH CAROLINA	88.84
30.	IOWA	88.65
31.	SOUTH CAROLINA	88.22
32.	MISSOURI	88.16
33.	KANSAS	87.93
34.	NEW MEXICO	87.49
35.	VERMONT	87.48
36.	KENTUCKY	86.53
37.	NEW HAMPSHIRE	85.69
38.	MONTANA	84.90
39.	TENNESSEE	84.86
40.	MAINE	83.57
41.	ALABAMA	83.20
42.	NEBRASKA	80.93
43.	UTAH	80.53
44.	IDAHO	79.35
45.	WEST VIRGINIA	77.55
46.	NORTH DAKOTA	77.28
47.	OKLAHOMA	77.17
48.	LOUISIANA	75.67
49.	MISSISSIPPI	73.36
50.	ARKANSAS	72.57
51.	SOUTH DAKOTA	70.49

Computed from NEA Research, *Estimates* data bank.

C-11. ESTIMATED AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS, 1988-89

1.	ALASKA	$41,754
2.	CONNECTICUT	37,343
3.	DIST. OF COL.	37,231
4.	NEW YORK	36,654
5.	CALIFORNIA	35,285*
6.	MICHIGAN	34,419
7.	RHODE ISLAND	34,233
8.	MARYLAND	33,700
9.	NEW JERSEY	33,037
10.	MASSACHUSETTS	31,909
11.	DELAWARE	31,585
12.	PENNSYLVANIA	31,248
13.	ILLINOIS	31,145
14.	WISCONSIN	30,779
15.	HAWAII	30,778
16.	MINNESOTA	30,660
17.	OHIO	29,671
	UNITED STATES	29,648
18.	COLORADO	29,558
19.	OREGON	29,390
20.	INDIANA	29,295
21.	WASHINGTON	29,176
22.	VIRGINIA	29,056
23.	NEVADA	28,840
24.	ARIZONA	28,684
25.	GEORGIA	28,038*
26.	WYOMING	27,685
27.	KANSAS	27,360
28.	FLORIDA	26,974
29.	VERMONT	26,861
30.	NEW HAMPSHIRE	26,702
31.	TEXAS	26,513
32.	MISSOURI	25,981
33.	IOWA	25,884
34.	NORTH CAROLINA	25,646
35.	TENNESSEE	25,619
36.	SOUTH CAROLINA	25,498
37.	ALABAMA	25,190
38.	NEW MEXICO	25,139
39.	MAINE	24,938
40.	KENTUCKY	24,932
41.	MONTANA	24,414
42.	NEBRASKA	23,845
43.	UTAH	22,828
44.	IDAHO	22,734
45.	MISSISSIPPI	22,579
46.	LOUISIANA	22,470
47.	NORTH DAKOTA	22,249
48.	OKLAHOMA	22,000
49.	WEST VIRGINIA	21,904
50.	ARKANSAS	21,692
51.	SOUTH DAKOTA	20,525

NEA Research, *Estimates* data bank.

C-12. ESTIMATED AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS AS PERCENT OF NATIONAL AVERAGE, 1988-89

1.	ALASKA	140.83
2.	CONNECTICUT	125.95
3.	DIST. OF COL.	125.58
4.	NEW YORK	123.63
5.	CALIFORNIA	119.01*
6.	MICHIGAN	116.09
7.	RHODE ISLAND	115.46
8.	MARYLAND	113.67
9.	NEW JERSEY	111.43
10.	MASSACHUSETTS	107.63
11.	DELAWARE	106.53
12.	PENNSYLVANIA	105.40
13.	ILLINOIS	105.05
14.	WISCONSIN	103.81
	HAWAII	103.81
16.	MINNESOTA	103.41
17.	OHIO	100.08
	UNITED STATES	100.00
18.	COLORADO	99.70
19.	OREGON	99.13
20.	INDIANA	98.81
21.	WASHINGTON	98.41
22.	VIRGINIA	98.00
23.	NEVADA	97.27
24.	ARIZONA	96.75
25.	GEORGIA	94.57*
26.	WYOMING	93.38
27.	KANSAS	92.28
28.	FLORIDA	90.98
29.	VERMONT	90.60
30.	NEW HAMPSHIRE	90.06
31.	TEXAS	89.43
32.	MISSOURI	87.63
33.	IOWA	87.30
34.	NORTH CAROLINA	86.50
35.	TENNESSEE	86.41
36.	SOUTH CAROLINA	86.00
37.	ALABAMA	84.96
38.	NEW MEXICO	84.79
39.	MAINE	84.11
40.	KENTUCKY	84.09
41.	MONTANA	82.35
42.	NEBRASKA	80.43
43.	UTAH	77.00
44.	IDAHO	76.68
45.	MISSISSIPPI	76.16
46.	LOUISIANA	75.79
47.	NORTH DAKOTA	75.04
48.	OKLAHOMA	74.20
49.	WEST VIRGINIA	73.88
50.	ARKANSAS	73.17
51.	SOUTH DAKOTA	69.23

Computed from NEA Research, *Estimates* data bank.

*Data estimated by NEA.

C-13. PERCENT CHANGE IN AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS, 1978-79 TO 1988-89 (CURRENT DOLLARS)

1.	CONNECTICUT	141.20
2.	VERMONT	127.91
3.	NEW HAMPSHIRE	125.56
4.	VIRGINIA	118.99
5.	KANSAS	114.66
6.	GEORGIA	111.22*
7.	SOUTH CAROLINA	110.36
8.	DELAWARE	108.94
9.	OHIO	107.79
10.	WISCONSIN	106.49
11.	INDIANA	105.08
12.	FLORIDA	104.57
13.	MISSOURI	104.40
14.	NEW JERSEY	104.11
15.	RHODE ISLAND	104.04
16.	MISSISSIPPI	103.41
17.	TEXAS	103.35
18.	MARYLAND	103.17
19.	MAINE	103.16
20.	PENNSYLVANIA	101.46
21.	CALIFORNIA	100.72*
22.	ARIZONA	98.78
23.	TENNESSEE	98.27
24.	NEW YORK	98.00
25.	MINNESOTA	97.69
	UNITED STATES	97.23
26.	COLORADO	97.18
27.	OREGON	96.93
28.	ARKANSAS	95.05
29.	ALABAMA	94.55
30.	WYOMING	91.34
31.	MICHIGAN	91.17
32.	DIST. OF COL.	91.07
33.	KENTUCKY	89.31
34.	NEBRASKA	88.72
35.	ILLINOIS	88.56
36.	NEVADA	88.05
37.	MASSACHUSETTS	87.62
38.	NORTH CAROLINA	87.55
39.	NORTH DAKOTA	85.22
40.	IOWA	82.46
41.	IDAHO	80.33
42.	OKLAHOMA	79.84
43.	SOUTH DAKOTA	79.74
44.	MONTANA	78.84
45.	NEW MEXICO	78.46
46.	ALASKA	72.89
47.	LOUISIANA	72.79
48.	WEST VIRGINIA	71.77
49.	WASHINGTON	68.09
50.	HAWAII	67.66
51.	UTAH	64.35

Computed from NEA Research, *Estimates* data bank.

C-14. PERCENT CHANGE IN AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS 1978-79 TO 1988-89 (CONSTANT DOLLARS)

1.	CONNECTICUT	37.75
2.	VERMONT	30.16
3.	NEW HAMPSHIRE	28.82
4.	VIRGINIA	25.03
5.	KANSAS	22.59
6.	GEORGIA	20.63*
7.	SOUTH CAROLINA	20.14
8.	DELAWARE	19.32
9.	OHIO	18.67
10.	WISCONSIN	17.93
11.	INDIANA	17.12
12.	FLORIDA	16.83
13.	MISSOURI	16.73
14.	NEW JERSEY	16.57
15.	RHODE ISLAND	16.52
16.	MISSISSIPPI	16.17
17.	TEXAS	16.13
18.	MARYLAND	16.03
	MAINE	16.03
20.	PENNSYLVANIA	15.05
21.	CALIFORNIA	14.63*
22.	ARIZONA	13.52
23.	TENNESSEE	13.23
24.	NEW YORK	13.08
25.	MINNESOTA	12.90
	UNITED STATES	12.64
26.	COLORADO	12.61
27.	OREGON	12.47
28.	ARKANSAS	11.40
29.	ALABAMA	11.11
30.	WYOMING	9.27
31.	MICHIGAN	9.18
32.	DIST. OF COL.	9.12
33.	KENTUCKY	8.11
34.	NEBRASKA	7.78
35.	ILLINOIS	7.69
36.	NEVADA	7.40
37.	MASSACHUSETTS	7.15
38.	NORTH CAROLINA	7.11
39.	NORTH DAKOTA	5.78
40.	IOWA	4.20
41.	IDAHO	2.99
42.	OKLAHOMA	2.71
43.	SOUTH DAKOTA	2.65
44.	MONTANA	2.14
45.	NEW MEXICO	1.92
46.	ALASKA	-1.26
47.	LOUISIANA	-1.82
48.	WEST VIRGINIA	-1.90
49.	WASHINGTON	-4.00
50.	HAWAII	-4.25
51.	UTAH	-6.14

Computed from NEA Research, *Estimates* data bank; and Bureau of Labor Statistics.

C-15. PERCENT CHANGE IN AVERAGE SALARIES OF PUBLIC SCHOOL TEACHERS, 1987-88 TO 1988-89

1.	CONNECTICUT	11.51
2.	NEW HAMPSHIRE	11.17
3.	KANSAS	11.01
4.	MISSISSIPPI	9.81
5.	VERMONT	9.55
6.	MARYLAND	8.95
7.	INDIANA	8.38
8.	ALABAMA	8.02
9.	TENNESSEE	7.71
10.	NEW JERSEY	7.54
11.	OHIO	7.48
12.	DIST. OF COL.	7.28
13.	PENNSYLVANIA	7.10
14.	GEORGIA	7.06*
15.	FLORIDA	7.05
16.	HAWAII	6.92
17.	VIRGINIA	6.87
18.	DELAWARE	6.80
19.	ARKANSAS	6.65
20.	MAINE	6.46
21.	CALIFORNIA	6.41*
22.	NEW YORK	6.24
23.	LOUISIANA	5.95
	UNITED STATES	5.78
24.	WISCONSIN	5.69
25.	MISSOURI	5.15
26.	NEBRASKA	5.12
27.	MASSACHUSETTS	5.04
28.	ILLINOIS	5.00
29.	OREGON	4.74
30.	ARIZONA	4.73
31.	NEVADA	4.49
32.	RHODE ISLAND	4.18
33.	IOWA	4.17
34.	SOUTH DAKOTA	3.88
35.	MICHIGAN	3.82
36.	TEXAS	3.74
37.	WASHINGTON	3.40
38.	ALASKA	3.29
39.	COLORADO	3.17
40.	SOUTH CAROLINA	3.11
41.	NORTH CAROLINA	3.00
42.	KENTUCKY	2.80
43.	NORTH DAKOTA	2.72
44.	MONTANA	2.59
45.	MINNESOTA	2.54
46.	NEW MEXICO	2.51
47.	IDAHO	2.21
48.	WYOMING	2.08
49.	OKLAHOMA	1.71
50.	UTAH	1.13
51.	WEST VIRGINIA	0.77

Computed from NEA Research, *Estimates* data bank.

*Data estimated by NEA.

C-16. ESTIMATED AVERAGE SALARIES OF INSTRUCTIONAL STAFF IN PUBLIC SCHOOLS, 1987-88 (REVISED)

1.	ALASKA	$41,581
2.	DIST. OF COL.	39,616*
3.	NEW YORK	35,400
4.	MASSACHUSETTS	35,327
5.	CONNECTICUT	34,802
6.	CALIFORNIA	34,304
7.	MICHIGAN	34,202
8.	RHODE ISLAND	33,326
9.	NEW JERSEY	32,110
10.	MARYLAND	31,932
11.	MINNESOTA	30,960
12.	WISCONSIN	30,958
13.	ILLINOIS	30,673
14.	DELAWARE	30,614
15.	ARIZONA	30,550
16.	PENNSYLVANIA	29,881
17.	COLORADO	29,626
18.	HAWAII	29,510
19.	WASHINGTON	29,468
20.	OHIO	29,322
21.	OREGON	29,300
	UNITED STATES	29,264
22.	NEVADA	28,860
23.	WYOMING	28,327
24.	VIRGINIA	27,833
25.	GEORGIA	27,606*
26.	INDIANA	27,188
27.	FLORIDA	27,052*
28.	TEXAS	26,572
29.	KANSAS	26,309
30.	NORTH CAROLINA	25,900
31.	MISSOURI	25,666
32.	SOUTH CAROLINA	25,608
33.	IOWA	25,598
34.	VERMONT	25,525
35.	KENTUCKY	25,327
36.	MONTANA	25,318
37.	NEW MEXICO	25,018
38.	NEW HAMPSHIRE	24,690
39.	TENNESSEE	24,536
40.	ALABAMA	24,210
41.	MAINE	24,161
42.	NEBRASKA	24,100
43.	UTAH	23,655
44.	IDAHO	23,105
45.	WEST VIRGINIA	22,711
46.	OKLAHOMA	22,400
47.	NORTH DAKOTA	22,370
48.	LOUISIANA	21,802
49.	SOUTH DAKOTA	21,420
50.	MISSISSIPPI	21,175
51.	ARKANSAS	21,097

NEA Research, *Estimates* data bank.

C-17. ESTIMATED AVERAGE SALARIES OF INSTRUCTIONAL STAFF AS PERCENT OF NATIONAL AVERAGE, 1987-88 (REVISED)

1.	ALASKA	141.92
2.	DIST. OF COL.	135.37*
3.	NEW YORK	120.97
4.	MASSACHUSETTS	120.72
5.	CONNECTICUT	118.92
6.	CALIFORNIA	117.22
7.	MICHIGAN	116.87
8.	RHODE ISLAND	113.88
9.	NEW JERSEY	109.73
10.	MARYLAND	109.12
11.	MINNESOTA	105.80
12.	WISCONSIN	105.79
13.	ILLINOIS	104.81
14.	DELAWARE	104.61
15.	ARIZONA	104.39
16.	PENNSYLVANIA	102.11
17.	COLORADO	101.24
18.	HAWAII	100.84
19.	WASHINGTON	100.70
20.	OHIO	100.20
21.	OREGON	100.12
	UNITED STATES	100.00
22.	NEVADA	98.62
23.	WYOMING	96.80
24.	VIRGINIA	95.11
25.	GEORGIA	94.33*
26.	INDIANA	92.91
27.	FLORIDA	92.44*
28.	TEXAS	90.80
29.	KANSAS	89.90
30.	NORTH CAROLINA	88.50
31.	MISSOURI	87.71
32.	SOUTH CAROLINA	87.51
33.	IOWA	87.47
34.	VERMONT	87.22
35.	KENTUCKY	86.55
36.	MONTANA	86.52
37.	NEW MEXICO	85.49
38.	NEW HAMPSHIRE	84.37
39.	TENNESSEE	83.84
40.	ALABAMA	82.73
41.	MAINE	82.56
42.	NEBRASKA	82.35
43.	UTAH	80.83
44.	IDAHO	78.95
45.	WEST VIRGINIA	77.61
46.	OKLAHOMA	76.54
47.	NORTH DAKOTA	76.44
48.	LOUISIANA	74.50
49.	SOUTH DAKOTA	73.20
50.	MISSISSIPPI	72.36
51.	ARKANSAS	72.09

Computed from NEA Research, *Estimates* data bank.

C-18. ESTIMATED AVERAGE SALARIES OF INSTRUCTIONAL STAFF IN PUBLIC SCHOOLS, 1988-89

1.	ALASKA	$42,818*
2.	CONNECTICUT	38,803
3.	DIST. OF COL.	38,417
4.	NEW YORK	38,100
5.	MASSACHUSETTS	37,898
6.	CALIFORNIA	36,381*
7.	MICHIGAN	35,741*
8.	RHODE ISLAND	35,564
9.	MARYLAND	35,127
10.	COLORADO	34,918
11.	NEW JERSEY	34,627
12.	DELAWARE	32,736
13.	WISCONSIN	32,500
14.	ILLINOIS	32,207
15.	ARIZONA	31,985
16.	HAWAII	31,945
17.	MINNESOTA	31,660
18.	PENNSYLVANIA	31,555
	UNITED STATES	31,016
19.	OHIO	30,934
20.	OREGON	30,680
21.	WASHINGTON	30,500
22.	NEVADA	30,150
23.	GEORGIA	29,752*
24.	VIRGINIA	29,503
25.	INDIANA	29,461
26.	KANSAS	29,248
27.	WYOMING	28,844
28.	FLORIDA	28,697
29.	TEXAS	27,565
30.	NEW HAMPSHIRE	27,448*
31.	VERMONT	27,265*
32.	MISSOURI	27,001
33.	NORTH CAROLINA	26,754
34.	IOWA	26,704
35.	SOUTH CAROLINA	26,581
36.	TENNESSEE	26,512
37.	MONTANA	26,291
38.	ALABAMA	26,150
39.	KENTUCKY	26,020
40.	MAINE	25,779
41.	NEW MEXICO	25,400
42.	NEBRASKA	25,335
43.	UTAH	25,955
44.	IDAHO	25,640
45.	MISSISSIPPI	25,292
46.	LOUISIANA	25,200
47.	NORTH DAKOTA	22,994
48.	WEST VIRGINIA	22,897
49.	OKLAHOMA	22,600
50.	ARKANSAS	22,503
51.	SOUTH DAKOTA	22,005*

NEA Research, *Estimates* data bank.

*Data estimated by NEA.

C-19. ESTIMATED AVERAGE SALARIES OF INSTRUCTIONAL STAFF AS PERCENT OF NATIONAL AVERAGE, 1988-89

1.	ALASKA	138.05*
2.	CONNECTICUT	125.11
3.	DIST. OF COL.	123.86
4.	NEW YORK	122.84
5.	MASSACHUSETTS	122.19
6.	CALIFORNIA	117.30*
7.	MICHIGAN	115.23*
8.	RHODE ISLAND	114.66
9.	MARYLAND	113.25
10.	COLORADO	112.58
11.	NEW JERSEY	111.64
12.	DELAWARE	105.55
13.	WISCONSIN	104.78
14.	ILLINOIS	103.84
15.	ARIZONA	103.12
16.	HAWAII	103.00
17.	MINNESOTA	102.08
18.	PENNSYLVANIA	101.74
	UNITED STATES	100.00
19.	OHIO	99.74
20.	OREGON	98.92
21.	WASHINGTON	98.34
22.	NEVADA	97.21
23.	GEORGIA	95.92*
24.	VIRGINIA	95.12
25.	INDIANA	94.99
26.	KANSAS	94.30
27.	WYOMING	93.00
28.	FLORIDA	92.52
29.	TEXAS	88.87
30.	NEW HAMPSHIRE	88.50*
31.	VERMONT	87.91*
32.	MISSOURI	87.06
33.	NORTH CAROLINA	86.26
34.	IOWA	86.10
35.	SOUTH CAROLINA	85.70
36.	TENNESSEE	85.48
37.	MONTANA	84.77
38.	ALABAMA	84.31
39.	KENTUCKY	83.89
40.	MAINE	83.12
41.	NEW MEXICO	81.89
42.	NEBRASKA	81.68
43.	UTAH	77.23
44.	IDAHO	76.22
45.	MISSISSIPPI	75.10
46.	LOUISIANA	74.80
47.	NORTH DAKOTA	74.14
48.	WEST VIRGINIA	73.82
49.	OKLAHOMA	72.87
50.	ARKANSAS	72.55
51.	SOUTH DAKOTA	70.95*

Computed from NEA Research, *Estimates* data bank.

C-20. PERCENT CHANGE IN AVERAGE INSTRUCTIONAL SALARIES, 1978-79 TO 1988-89 (CURRENT DOLLARS)

1.	CONNECTICUT	141.67
2.	NEW HAMPSHIRE	124.98*
3.	COLORADO	124.02
4.	VERMONT	121.11*
5.	KANSAS	119.66
6.	GEORGIA	113.44*
7.	VIRGINIA	113.36
8.	WISCONSIN	112.98
9.	SOUTH CAROLINA	108.64
10.	DELAWARE	108.63
11.	OHIO	108.03
12.	FLORIDA	106.90
	RHODE ISLAND	106.90
14.	MISSOURI	105.00
15.	NEW JERSEY	103.92
16.	ARIZONA	103.73
17.	MISSISSIPPI	102.70
18.	MARYLAND	101.84
19.	TENNESSEE	101.49
20.	NEW YORK	100.53
21.	TEXAS	100.39
22.	CALIFORNIA	100.20*
23.	MAINE	98.56
24.	MICHIGAN	98.38*
25.	ALABAMA	97.76
26.	INDIANA	97.74
27.	MINNESOTA	97.53
	UNITED STATES	96.75
28.	PENNSYLVANIA	96.73
29.	ARKANSAS	96.57
30.	OREGON	95.80
31.	DIST. OF COL.	95.70
32.	WYOMING	93.08
33.	NORTH CAROLINA	91.06
34.	NEBRASKA	90.42
35.	ILLINOIS	89.70
36.	KENTUCKY	87.57
37.	MONTANA	87.47
38.	NEVADA	85.56
39.	SOUTH DAKOTA	82.92*
40.	IOWA	81.70
41.	IDAHO	80.98
42.	NORTH DAKOTA	80.53
43.	OKLAHOMA	79.72
44.	LOUISIANA	75.09
45.	NEW MEXICO	74.00
46.	MASSACHUSETTS	72.26
47.	WEST VIRGINIA	71.51
48.	ALASKA	70.01*
49.	HAWAII	69.25
50.	WASHINGTON	69.02
51.	UTAH	49.20

Computed from NEA Research, *Estimates* data bank.

C-21. PERCENT CHANGE IN AVERAGE INSTRUCTIONAL STAFF SALARIES, 1978-79 TO 1988-89 (CONSTANT DOLLARS)

1.	CONNECTICUT	30.02
2.	NEW HAMPSHIRE	28.49*
3.	COLORADO	27.94
4.	VERMONT	26.28*
5.	KANSAS	25.45
6.	GEORGIA	21.90*
7.	VIRGINIA	21.85
8.	WISCONSIN	21.63
9.	SOUTH CAROLINA	19.16
10.	DELAWARE	19.15
11.	OHIO	18.81
12.	FLORIDA	18.16
	RHODE ISLAND	18.16
14.	MISSOURI	17.08
15.	NEW JERSEY	16.46
16.	ARIZONA	16.35
17.	MISSISSIPPI	15.76
18.	MARYLAND	15.27
19.	TENNESSEE	15.07
20.	NEW YORK	14.52
21.	TEXAS	14.44
22.	CALIFORNIA	14.34*
23.	MAINE	13.40
24.	MICHIGAN	13.30*
25.	ALABAMA	12.94
26.	INDIANA	12.93
27.	MINNESOTA	12.81
	UNITED STATES	12.37
28.	PENNSYLVANIA	12.35
29.	ARKANSAS	12.26
30.	OREGON	11.82
31.	DIST. OF COL.	11.76
32.	WYOMING	10.27
33.	NORTH CAROLINA	9.11
34.	NEBRASKA	8.75
35.	ILLINOIS	8.34
36.	KENTUCKY	7.12
37.	MONTANA	7.07
38.	NEVADA	5.97
39.	SOUTH DAKOTA	4.46*
40.	IOWA	3.77
41.	IDAHO	3.36
42.	NORTH DAKOTA	3.10
43.	OKLAHOMA	2.64
44.	LOUISIANA	0.00
45.	NEW MEXICO	-0.63
46.	MASSACHUSETTS	-1.62
47.	WEST VIRGINIA	-2.05
48.	ALASKA	-2.90*
49.	HAWAII	-3.34
50.	WASHINGTON	-3.47
51.	UTAH	-14.79

Computed from NEA Research, *Estimates* data bank; and Bureau of Labor Statistics.

*Data estimated by NEA.

C-22. PERCENT CHANGE IN AVERAGE INSTRUCTIONAL STAFF SALARIES, 1987-88 TO 1988-89

1.	COLORADO	17.86
2.	CONNECTICUT	11.50
3.	KANSAS	11.17
	NEW HAMPSHIRE	11.17*
5.	MARYLAND	10.01
6.	MISSISSIPPI	10.00
7.	INDIANA	8.36
8.	HAWAII	8.25
9.	TENNESSEE	8.05
10.	ALABAMA	8.01
11.	NEW JERSEY	7.84
12.	GEORGIA	7.77*
13.	NEW YORK	7.63
14.	MASSACHUSETTS	7.28
15.	DELAWARE	6.93
16.	VERMONT	6.82*
17.	RHODE ISLAND	6.72
18.	MAINE	6.70
19.	ARKANSAS	6.66
20.	LOUISIANA	6.41
21.	FLORIDA	6.08
22.	CALIFORNIA	6.05*
23.	VIRGINIA	6.00
	UNITED STATES	5.99
24.	PENNSYLVANIA	5.60
25.	OHIO	5.50
26.	MISSOURI	5.20
27.	NEBRASKA	5.12
28.	ILLINOIS	5.00
29.	WISCONSIN	4.98
30.	OREGON	4.71
31.	ARIZONA	4.70
32.	MICHIGAN	4.50*
33.	NEVADA	4.47
34.	IOWA	4.32
35.	MONTANA	3.84
36.	SOUTH CAROLINA	3.80
37.	TEXAS	3.74
38.	WASHINGTON	3.50
39.	NORTH CAROLINA	3.30
40.	ALASKA	3.10*
41.	NORTH DAKOTA	2.79
42.	KENTUCKY	2.74
43.	SOUTH DAKOTA	2.73*
44.	IDAHO	2.32
45.	MINNESOTA	2.26
46.	WYOMING	1.83
47.	NEW MEXICO	1.53
48.	UTAH	1.27
49.	OKLAHOMA	0.89
50.	WEST VIRGINIA	0.82
51.	DIST. OF COL.	-3.03*

Computed from NEA Research, *Estimates* data bank.

*Data estimated by NEA.

GENERAL FINANCIAL RESOURCES

Personal income measures the overall economic activity within a specific geographic area. State personal income is defined as the aggregate or total income from *all* sources received by persons residing in a state, and it has a significant effect on the total income or financial resources available to governmental jurisdictions through taxation. This, in turn, affects the prospects for financing public education and other services. Indeed, state personal income is used throughout the tables in this report to gauge the ability and effort of states to generate funds for public programs, and it is considered by some to present a better method of comparison than the use of state population data for per capita computations.

Tables D-1 and D-2 compare states on their total personal income and the percentage gain in each state. Per capita personal income is featured in Tables D-3 through D-6, providing more detail about the relative financial well-being of individuals within each state through the use of statewide population as a common denominator.

Disposable personal income represents the personal income of residents *minus* taxes and other required payments, such as fines, penalties, and fees. Disposable personal income reflects the amount of income remaining for expenditure on consumer goods, for example, and represents a different measure of "wealth" among states. Tables D-8 through D-10 feature *per capita* disposable personal income, or the amount of personal income for every person in each state, thereby providing some comparability across states for this measure.

Table D-11 compares the states on a measure of personal income geared more closely to the consumers of public education services—the number of pupils as measured in average daily attendance. Table D-12 shows the relative significance of government activity as it contributes to total personal income, by measuring personal income from government and government enterprises as a percent of the total. Income from farming activities is compared by state in Table D-13, while Tables D-14 and D-15 contain average household buying incomes and retail sales per household, measures similar to disposable personal income in their approximation of consumer spending power in each state.

D-1. TOTAL PERSONAL INCOME, 1987 (IN MILLIONS)

1.	CALIFORNIA	$492,985
2.	NEW YORK	320,930
3.	TEXAS	232,763
4	ILLINOIS	190,430
5.	FLORIDA	187,365
6.	PENNSYLVANIA	181,565
7.	OHIO	157,580
8.	NEW JERSEY	156,145
9.	MICHIGAN	141,618
10.	MASSACHUSETTS	112,085
11.	VIRGINIA	97,515
12.	GEORGIA	88,977
13.	NORTH CAROLINA	85,382
14.	MARYLAND	82,190
15.	INDIANA	76,961
16.	MISSOURI	74,945
17.	WISCONSIN	70,862
18.	WASHINGTON	70,795
19.	CONNECTICUT	68,291
20.	MINNESOTA	67,624
21.	TENNESSEE	62,533
22.	COLORADO	51,369
23.	LOUISIANA	51,174
24.	ALABAMA	47,753
25.	ARIZONA	46,466
26.	KENTUCKY	44,945
27.	SOUTH CAROLINA	41,110
28.	OKLAHOMA	41,069
29.	IOWA	40,348
30.	OREGON	38,245
31.	KANSAS	37,450
32.	ARKANSAS	27,481
33.	MISSISSIPPI	27,013
34.	NEBRASKA	22,845
35.	WEST VIRGINIA	20,907
36.	UTAH	19,095
37.	NEW HAMPSHIRE	18,529
38.	NEW MEXICO	17,812
39.	HAWAII	16,972
40.	MAINE	16,558
41.	NEVADA	16,484
42.	RHODE ISLAND	15,337
43.	DIST. OF COL.	12,722
44.	IDAHO	11,847
45.	DELAWARE	10,751
46.	MONTANA	9,992
47.	ALASKA	9,576
48.	SOUTH DAKOTA	8,900
49.	NORTH DAKOTA	8,738
50.	VERMONT	7,040
51.	WYOMING	6,231
	UNITED STATES	3,768,125

Bureau of Economic Analysis, *Survey of Current Business*. August 1988. p. 30.

D-2. PERCENT CHANGE IN TOTAL PERSONAL INCOME, 1986 TO 1987

1.	NEVADA	10.27
2	NEW HAMPSHIRE	10.00
3.	MAINE	9.98
4	FLORIDA	9.57
5.	DELAWARE	9.55
6.	CONNECTICUT	9.41
7.	VIRGINIA	9.11
8.	NEW JERSEY	8.97
9	MASSACHUSETTS	8.94
10.	MARYLAND	8.79
11.	VERMONT	8.78
12	CALIFORNIA	8.73
13.	TENNESSEE	8.71
14.	HAWAII	8.56
15.	NORTH CAROLINA	8.55
16.	GEORGIA	8.42
17.	ARIZONA	8.05
18.	RHODE ISLAND	7.86
19.	DIST. OF COL.	7.79
20.	SOUTH CAROLINA	7.72
21.	NEW YORK	7.22
22.	KENTUCKY	7.05
	MINNESOTA	7.05
	UNITED STATES	7.01
24.	OREGON	6.90
25.	PENNSYLVANIA	6.89
26.	WASHINGTON	6.71
27.	ALABAMA	6.60
28.	SOUTH DAKOTA	6.57
	INDIANA	6.57
30.	MISSISSIPPI	6.51
31.	WISCONSIN	6.42
32.	ILLINOIS	6.34
33.	IOWA	6.18
34.	MISSOURI	6.13
35.	IDAHO	5.85
36.	OHIO	5.81
37.	NEBRASKA	5.36
38.	ARKANSAS	5.15
39.	NEW MEXICO	5.12
40.	KANSAS	5.00
41.	MICHIGAN	4.65
42.	UTAH	4.61
43.	MONTANA	4.27
44.	COLORADO	4.06
45.	NORTH DAKOTA	3.52
46.	TEXAS	3.37
47.	WEST VIRGINIA	3.01
48.	OKLAHOMA	1.42
49.	LOUISIANA	1.26
50.	ALASKA	-2.09
51.	WYOMING	-3.47

Computed from Bureau of Economic Analysis, *Survey of Current Business*. August 1988. p. 30.

D-3. PER CAPITA PERSONAL INCOME, 1987

1.	CONNECTICUT	$21,266
2.	DIST. OF COL.	20,457
3.	NEW JERSEY	20,352
4.	MASSACHUSETTS	19,142
5	ALASKA	18,230
6.	MARYLAND	18,124
7.	NEW YORK	18,004
8.	CALIFORNIA	17,821
9	NEW HAMPSHIRE	17,529
10.	DELAWARE	16,696
11.	VIRGINIA	16,517
12.	ILLINOIS	16,442
13.	NEVADA	16,366
14.	MINNESOTA	15,927
15.	HAWAII	15,679
16.	WASHINGTON	15,599
17.	COLORADO	15,584
	FLORIDA	15,584
19.	RHODE ISLAND	15,558
	UNITED STATES	15,481
20.	MICHIGAN	15,393
21.	PENNSYLVANIA	15,212
22.	KANSAS	15,126
23.	WISCONSIN	14,762
24.	MISSOURI	14,687
25.	OHIO	14,612
26.	NEBRASKA	14,328
27.	ARIZONA	14,315
28.	VERMONT	14,302
29.	GEORGIA	14,300
30.	IOWA	14,236
31.	OREGON	14,041
32.	MAINE	13,954
33.	INDIANA	13,914
34.	TEXAS	13,866
35.	NORTH CAROLINA	13,314
36.	NORTH DAKOTA	13,004
37.	TENNESSEE	12,880
38.	WYOMING	12,709
39.	OKLAHOMA	12,551
40.	SOUTH DAKOTA	12,550
41.	MONTANA	12,347
42.	KENTUCKY	12,059
43.	SOUTH CAROLINA	12,004
44.	ALABAMA	11,940
45.	NEW MEXICO	11,875
46.	IDAHO	11,868
47.	ARKANSAS	11,507
48.	LOUISIANA	11,473
49.	UTAH	11,366
50.	WEST VIRGINIA	11,020
51.	MISSISSIPPI	10,292

Bureau of Economic Analysis, *Survey of Current Business*. August 1988. p. 30.

D-4. PER CAPITA PERSONAL INCOME AS PERCENT OF NATIONAL AVERAGE, 1987

1.	CONNECTICUT	137.37
2.	DIST. OF COL.	132.14
3.	NEW JERSEY	131.46
4.	MASSACHUSETTS	123.65
5.	ALASKA	117.76
6.	MARYLAND	117.07
7.	NEW YORK	116.30
8.	CALIFORNIA	115.12
9.	NEW HAMPSHIRE	113.23
10.	DELAWARE	107.85
11.	VIRGINIA	106.69
12.	ILLINOIS	106.21
13.	NEVADA	105.72
14.	MINNESOTA	102.88
15.	HAWAII	101.28
16.	WASHINGTON	100.76
17.	COLORADO	100.67
	FLORIDA	100.67
19.	RHODE ISLAND	100.48
	UNITED STATES	100.00
20.	MICHIGAN	99.43
21.	PENNSYLVANIA	98.26
22.	KANSAS	97.71
23.	WISCONSIN	95.23
24.	MISSOURI	94.87
25.	OHIO	94.39
26.	NEBRASKA	92.55
27.	ARIZONA	92.47
28.	VERMONT	92.38
29.	GEORGIA	92.37
30.	IOWA	91.96
31.	OREGON	90.70
32.	MAINE	90.14
33.	INDIANA	89.88
34.	TEXAS	89.57
35.	NORTH CAROLINA	86.00
36.	NORTH DAKOTA	84.00
37.	TENNESSEE	83.20
38.	WYOMING	82.09
39.	OKLAHOMA	81.07
	SOUTH DAKOTA	81.07
41.	MONTANA	79.76
42.	KENTUCKY	77.90
43.	SOUTH CAROLINA	77.54
44.	ALABAMA	77.13
45.	NEW MEXICO	76.71
46.	IDAHO	76.66
47.	ARKANSAS	74.33
48.	LOUISIANA	74.11
49.	UTAH	73.42
50.	WEST VIRGINIA	71.18
51.	MISSISSIPPI	66.48

Computed from Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

D-5. PERCENT CHANGE IN PER CAPITA PERSONAL INCOME, 1986 TO 1987

1.	CONNECTICUT	8.79
2.	MAINE	8.63
3.	MASSACHUSETTS	8.55
4.	DIST. OF COL.	8.38
5.	NEW JERSEY	8.30
6.	DELAWARE	7.73
7.	TENNESSEE	7.48
8.	VERMONT	7.37
9.	NORTH CAROLINA	7.17
10.	VIRGINIA	7.09
11.	NEW YORK	7.03
	MARYLAND	7.03
13.	KENTUCKY	7.02
14.	NEW HAMPSHIRE	6.91
15.	HAWAII	6.78
16.	IOWA	6.76
17.	RHODE ISLAND	6.62
18.	FLORIDA	6.58
19.	PENNSYLVANIA	6.52
20.	MISSISSIPPI	6.51
21.	SOUTH CAROLINA	6.36
22.	SOUTH DAKOTA	6.33
23.	GEORGIA	6.29
24.	IDAHO	6.23
25.	MINNESOTA	6.22
26.	CALIFORNIA	6.13
27.	OREGON	6.06
	ILLINOIS	6.06
29.	INDIANA	6.02
	UNITED STATES	5.99
30.	NEVADA	5.91
31.	WISCONSIN	5.88
32.	ALABAMA	5.73
33.	NEBRASKA	5.57
34.	OHIO	5.45
35.	MISSOURI	5.31
36.	MONTANA	5.30
37.	WASHINGTON	4.93
38.	ARIZONA	4.65
39.	NORTH DAKOTA	4.53
40.	ARKANSAS	4.37
41.	KANSAS	4.30
42.	WEST VIRGINIA	4.09
43.	MICHIGAN	3.96
44.	NEW MEXICO	3.63
	UTAH	3.63
46.	COLORADO	3.11
47.	TEXAS	2.76
48.	OKLAHOMA	2.47
49.	LOUISIANA	2.14
50.	WYOMING	-0.11
51.	ALASKA	-0.81

Computed from Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

D-6. PERCENT CHANGE IN PER CAPITA PERSONAL INCOME, 1977 TO 1987

1.	NEW HAMPSHIRE	154.52
2.	MASSACHUSETTS	150.81
3.	CONNECTICUT	148.38
4.	NEW JERSEY	143.85
5.	VIRGINIA	135.89
6.	VERMONT	132.52
7.	GEORGIA	132.41
8.	MAINE	130.07
9.	MARYLAND	129.45
10.	FLORIDA	125.63
11.	NEW YORK	125.59
12.	RHODE ISLAND	124.88
13.	NORTH CAROLINA	124.22
14.	ARIZONA	122.42
15.	TENNESSEE	116.54
16.	SOUTH CAROLINA	115.82
17.	DELAWARE	115.52
18.	MINNESOTA	114.13
19.	CALIFORNIA	112.84
	UNITED STATES	112.24
20.	MISSOURI	111.96
21.	DIST. OF COL.	111.11
22.	ALABAMA	109.07
23.	COLORADO	108.82
24.	KANSAS	108.26
25.	NORTH DAKOTA	107.57
26.	PENNSYLVANIA	107.30
27.	NEBRASKA	106.01
28.	ARKANSAS	105.85
29.	SOUTH DAKOTA	103.63
30.	WISCONSIN	103.45
31.	WASHINGTON	101.85
32.	KENTUCKY	101.39
33.	HAWAII	99.15
	MISSISSIPPI	99.15
35.	TEXAS	99.08
36.	OHIO	99.05
37.	NEW MEXICO	99.01
38.	ILLINOIS	98.29
39.	IOWA	98.02
40.	NEVADA	96.35
41.	MICHIGAN	95.69
42.	INDIANA	95.59
43.	OKLAHOMA	93.33
44.	MONTANA	92.32
45.	LOUISIANA	89.67
46.	OREGON	89.41
47.	UTAH	87.31
48.	WEST VIRGINIA	86.56
49.	IDAHO	84.80
50.	WYOMING	63.15
51.	ALASKA	54.09

Computed from Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30, and August 1978.

D-7. TOTAL DISPOSABLE PERSONAL INCOME, 1987 (IN MILLIONS)

1.	CALIFORNIA	$418,763
2.	NEW YORK	261,319
3.	TEXAS	199,542
4.	ILLINOIS	163,134
5.	FLORIDA	160,076
6.	PENNSYLVANIA	156,184
7.	OHIO	134,291
8.	NEW JERSEY	132,575
9.	MICHIGAN	120,195
10.	MASSACHUSETTS	93,636
11.	VIRGINIA	82,528
12.	GEORGIA	74,151
13.	NORTH CAROLINA	72,074
14.	MARYLAND	68,604
15.	INDIANA	65,578
16.	MISSOURI	64,599
17.	WASHINGTON	62,506
18.	WISCONSIN	61,119
19.	CONNECTICUT	57,110
20.	MINNESOTA	57,046
21.	TENNESSEE	54,420
22.	LOUISIANA	44,305
23.	COLORADO	43,374
24.	ARIZONA	42,079
25.	ALABAMA	41,108
26.	KENTUCKY	38,591
27.	SOUTH CAROLINA	35,062
28.	IOWA	34,612
29.	OKLAHOMA	33,014
30.	OREGON	32,576
31.	KANSAS	31,584
32.	ARKANSAS	23,878
33.	MISSISSIPPI	23,274
34.	NEBRASKA	19,898
35.	WEST VIRGINIA	18,188
36.	UTAH	16,341
37.	NEW HAMPSHIRE	16,240
38.	NEW MEXICO	15,170
39.	HAWAII	14,571
40.	MAINE	14,348
41.	NEVADA	13,997
42.	RHODE ISLAND	13,332
43.	DIST. OF COL.	10,890
44.	IDAHO	10,386
45.	DELAWARE	8,740
46.	MONTANA	8,730
47.	ALASKA	8,260
48.	SOUTH DAKOTA	8,069
49.	NORTH DAKOTA	7,730
50.	VERMONT	6,662
51.	WYOMING	5,126
	UNITED STATES	3,199,087

Bureau of Economic Analysis, *Survey of Current Business*. August 1988. p. 31.

D-8. PER CAPITA DISPOSABLE PERSONAL INCOME, 1987

1.	CONNECTICUT	$17,784
2.	NEW JERSEY	17,280
3.	DIST. OF COL.	16,708
4.	MASSACHUSETTS	15,992
5.	ALASKA	15,724
6.	NEW HAMPSHIRE	15,363
7.	CALIFORNIA	15,138
8.	MARYLAND	15,128
9.	NEW YORK	14,660
10.	ILLINOIS	14,085
11.	VIRGINIA	13,979
12.	NEVADA	13,896
13.	WASHINGTON	13,773
14.	DELAWARE	13,572
15.	RHODE ISLAND	13,522
16.	HAWAII	13,461
17.	MINNESOTA	13,436
18.	FLORIDA	13,314
19.	COLORADO	13,158
	UNITED STATES	13,143
20.	PENNSYLVANIA	13,085
21.	MICHIGAN	13,065
22.	KANSAS	12,757
23.	WISCONSIN	12,715
24.	MISSOURI	12,659
25.	NEBRASKA	12,479
26.	OHIO	12,453
27.	ARIZONA	12,428
28.	IOWA	12,213
29.	VERMONT	12,153
30.	MAINE	12,092
31.	OREGON	11,960
32.	GEORGIA	11,918
33.	TEXAS	11,886
34.	INDIANA	11,856
35.	NORTH DAKOTA	11,504
36.	SOUTH DAKOTA	11,377
37.	NORTH CAROLINA	11,239
38.	TENNESSEE	11,209
39.	MONTANA	10,788
40.	WYOMING	10,454
41.	IDAHO	10,404
42.	KENTUCKY	10,354
43.	SOUTH CAROLINA	10,238
44.	NEW MEXICO	10,113
45.	OKLAHOMA	10,089
46.	ALABAMA	10,068
47.	ARKANSAS	9,998
48.	LOUISIANA	9,933
49.	UTAH	9,727
50.	WEST VIRGINIA	9,587
51.	MISSISSIPPI	8,868

Bureau of Economic Analysis, *Survey of Current Business*. August 1987. p. 31.

D-9. PER CAPITA DISPOSABLE PERSONAL INCOME AS PERCENT OF NATIONAL AVERAGE, 1987

1.	CONNECTICUT	135.31
2.	NEW JERSEY	131.48
3.	DIST. OF COL.	127.12
4.	MASSACHUSETTS	121.68
5.	ALASKA	119.64
6.	NEW HAMPSHIRE	116.89
7.	CALIFORNIA	115.18
8.	MARYLAND	115.10
9.	NEW YORK	111.54
10.	ILLINOIS	107.17
11.	VIRGINIA	106.36
12.	NEVADA	105.73
13.	WASHINGTON	104.79
14.	DELAWARE	103.26
15.	RHODE ISLAND	102.88
16.	HAWAII	102.42
17.	MINNESOTA	102.23
18.	FLORIDA	101.30
19.	COLORADO	100.11
	UNITED STATES	100.00
20.	PENNSYLVANIA	99.56
21.	MICHIGAN	99.41
22.	KANSAS	97.06
23.	WISCONSIN	96.74
24.	MISSOURI	96.32
25.	NEBRASKA	94.95
26.	OHIO	94.75
27.	ARIZONA	94.56
28.	IOWA	92.92
29.	VERMONT	92.47
30.	MAINE	92.00
31.	OREGON	91.00
32.	GEORGIA	90.68
33.	TEXAS	90.44
34.	INDIANA	90.21
35.	NORTH DAKOTA	87.53
36.	SOUTH DAKOTA	86.56
37.	NORTH CAROLINA	85.51
38.	TENNESSEE	85.28
39.	MONTANA	82.08
40.	WYOMING	79.54
41.	IDAHO	79.16
42.	KENTUCKY	78.78
43.	SOUTH CAROLINA	77.90
44.	NEW MEXICO	76.95
45.	OKLAHOMA	76.76
46.	ALABAMA	76.60
47.	ARKANSAS	76.07
48.	LOUISIANA	75.58
49.	UTAH	74.01
50.	WEST VIRGINIA	72.94
51.	MISSISSIPPI	67.47

Computed from Bureau of Economic Analysis, *Survey of Current Business*. August 1988. p. 31.

D-10. PERCENT CHANGE IN PER CAPITA DISPOSABLE PERSONAL INCOME, 1986 TO 1987

1.	MASSACHUSETTS	8.11
2.	CONNECTICUT	8.10
3.	MAINE	7.67
4.	NEW JERSEY	7.52
5.	DIST. OF COL.	7.38
6.	TENNESSEE	6.94
7.	NEW HAMPSHIRE	6.71
8.	VERMONT	6.57
9.	KENTUCKY	6.40
10.	NORTH CAROLINA	6.39
	VIRGINIA	6.39
12.	MARYLAND	6.33
13.	DELAWARE	6.31
14.	FLORIDA	6.15
15.	HAWAII	6.13
16.	PENNSYLVANIA	6.10
17.	MISSISSIPPI	5.90
18.	IDAHO	5.86
19.	SOUTH DAKOTA	5.83
20.	IOWA	5.81
21.	NEW YORK	5.75
	WISCONSIN	5.75
23.	SOUTH CAROLINA	5.72
24.	GEORGIA	5.69
25.	RHODE ISLAND	5.62
26.	MINNESOTA	5.46
27.	NEVADA	5.44
28.	ILLINOIS	5.29
29.	CALIFORNIA	5.24
	UNITED STATES	5.24
30.	INDIANA	5.17
31.	NEBRASKA	5.04
32.	OREGON	4.96
33.	ALABAMA	4.94
34.	MONTANA	4.72
35.	MISSOURI	4.64
36.	OHIO	4.59
37.	WASHINGTON	4.46
38.	ARIZONA	4.17
39.	ARKANSAS	3.69
40.	NORTH DAKOTA	3.66
41.	MICHIGAN	3.60
42.	WEST VIRGINIA	3.50
43.	KANSAS	3.47
44.	UTAH	2.74
45.	COLORADO	2.06
46.	NEW MEXICO	2.00
47.	TEXAS	1.89
48.	LOUISIANA	1.42
49.	OKLAHOMA	1.40
50.	WYOMING	-1.52
51.	ALASKA	-1.79

Computed from Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 31.

D-11. PERSONAL INCOME PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1987

1.	DIST. OF COL.	$165,604
2.	CONNECTICUT	154,121
3.	MASSACHUSETTS	154,031
4.	NEW JERSEY	152,694
5.	NEW YORK	139,492
6.	MARYLAND	132,894
7.	FLORIDA	126,444
8.	RHODE ISLAND	125,688
9.	DELAWARE	124,067
10.	NEW HAMPSHIRE	123,604
11.	ILLINOIS	118,979
12.	PENNSYLVANIA	117,662
13.	CALIFORNIA	112,938
14.	HAWAII	111,386
15.	NEVADA	111,378
16.	VIRGINIA	107,172
17.	MISSOURI	103,731
18.	WISCONSIN	103,111
	UNITED STATES	101,920
19.	MINNESOTA	100,556
20.	KANSAS	100,437
21.	COLORADO	100,020
22.	ALASKA	99,974*
23.	WASHINGTON	99,779
24.	OHIO	94,705
25.	MICHIGAN	92,241
26.	OREGON	92,068
27.	VERMONT	91,528
28.	NEBRASKA	90,491
29.	ARIZONA	89,563
30.	IOWA	89,097
31.	GEORGIA	87,149
32.	MAINE	85,685
33.	INDIANA	85,562
34.	NORTH CAROLINA	84,154
35.	TENNESSEE	81,580
36.	TEXAS	78,185
37.	KENTUCKY	77,595
38.	NORTH DAKOTA	76,933
39.	SOUTH DAKOTA	75,098
40.	OKLAHOMA	74,461
41.	SOUTH CAROLINA	72,824
42.	MONTANA	71,570
43.	ALABAMA	70,630
44.	LOUISIANA	70,058
45.	NEW MEXICO	69,762
46.	ARKANSAS	67,179
47.	WYOMING	66,163
48.	WEST VIRGINIA	64,371
49.	IDAHO	59,654
50.	MISSISSIPPI	57,044
51.	UTAH	49,399

Computed from Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30, and NEA Research, *Estimates* data file.

NOTE: California ADA count includes excused absences.

D-12. PERSONAL INCOME FROM GOVERNMENT AND GOVERNMENT ENTERPRISES (FEDERAL, STATE, AND LOCAL) AS PERCENT OF TOTAL PERSONAL INCOME, 1987

1.	DIST. OF COL.	74.01
2.	ALASKA	27.93
3.	HAWAII	21.60
4.	NEW MEXICO	19.24
5.	WYOMING	18.57
6.	VIRGINIA	17.56
7.	UTAH	16.22
8.	SOUTH CAROLINA	15.57
9.	ALABAMA	14.46
10.	NORTH DAKOTA	14.33
11.	MARYLAND	14.05
12.	OKLAHOMA	14.00
13.	MONTANA	13.95
14.	MISSISSIPPI	13.75
15.	COLORADO	13.41
16.	WASHINGTON	13.28
17.	GEORGIA	12.86
18.	NEBRASKA	12.84
19.	SOUTH DAKOTA	12.80
20.	NORTH CAROLINA	12.73
21.	LOUISIANA	12.55
22.	IDAHO	12.50
23.	ARIZONA	12.49
24.	MAINE	12.12
25.	TEXAS	11.92
26.	KENTUCKY	11.90
27.	KANSAS	11.81
28.	WEST VIRGINIA	11.70
29.	OREGON	11.63
	UNITED STATES	11.51
30.	TENNESSEE	11.47
31.	NEW YORK	11.34
32.	CALIFORNIA	11.30
33.	NEVADA	11.19
34.	ARKANSAS	10.82
35.	RHODE ISLAND	10.65
36.	DELAWARE	10.49
37.	MINNESOTA	10.36
38.	MISSOURI	10.20
39.	IOWA	10.09
40.	FLORIDA	10.00
41.	WISCONSIN	9.93
42.	VERMONT	9.73
43.	MICHIGAN	9.64
44.	OHIO	9.43
45.	ILLINOIS	9.40
46.	INDIANA	9.37
47.	PENNSYLVANIA	8.96
48.	NEW JERSEY	8.94
49.	MASSACHUSETTS	8.91
50.	CONNECTICUT	8.03
51.	NEW HAMPSHIRE	7.66

Bureau of Economic Analysis, *Survey of Current Business*, August 1988, pp. 32-41.

*Data estimated by NEA.

D-13. FARM INCOME (GROSS), 1987 (IN MILLIONS)

1.	CALIFORNIA	$16,786
2.	TEXAS	12,534
3.	IOWA	11,060
4.	NEBRASKA	8,674
5.	ILLINOIS	7,725
6.	MINNESOTA	7,409
7.	KANSAS	7,286
8.	WISCONSIN	5,826
9.	FLORIDA	5,472
10.	INDIANA	4,840
11.	NORTH CAROLINA	4,563
12.	MISSOURI	4,476
13.	OHIO	4,192
14.	COLORADO	4,014
15.	ARKANSAS	3,884
16.	PENNSYLVANIA	3,758
17.	GEORGIA	3,748
18.	WASHINGTON	3,711
19.	OKLAHOMA	3,493
20.	SOUTH DAKOTA	3,383
21.	MICHIGAN	3,284
22.	NORTH DAKOTA	3,143
23.	KENTUCKY	2,950
24.	NEW YORK	2,874
25.	TENNESSEE	2,653
26.	MISSISSIPPI	2,582
27.	IDAHO	2,564
28.	ALABAMA	2,558
29.	OREGON	2,373
30.	VIRGINIA	2,139
31.	ARIZONA	2,065
32.	MONTANA	1,851
33.	LOUISIANA	1,828
34.	MARYLAND	1,345
35.	NEW MEXICO	1,324
36.	SOUTH CAROLINA	1,204
37.	NEW JERSEY	768
38.	UTAH	751
39.	WYOMING	746
40.	HAWAII	598
41.	MAINE	532
42.	DELAWARE	525
43.	MASSACHUSETTS	505
44.	VERMONT	479
45.	CONNECTICUT	444
46.	WEST VIRGINIA	318
47.	NEVADA	256
48.	NEW HAMPSHIRE	148
49.	RHODE ISLAND	88
50.	ALASKA	38
	DIST. OF COL.	NA
	UNITED STATES	169,766

Bureau of the Census, *Statistical Abstract of the United States, 1989*, p. 636.

D-14. AVERAGE EFFECTIVE BUYING INCOME PER HOUSEHOLD, 1987

TABLE D-14

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Sales and Marketing Management, © 1988, *S&MM Survey of Buying Power*, p. B-5.

D-15. TOTAL DOLLAR VALUE OF RETAIL SALES PER HOUSEHOLD, 1987

TABLE D-15

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Sales and Marketing Management, © 1988, *S&MM Survey of Buying Power*, p. B-7.

GGVERNMENTAL REVENUE

Revenue of state and local governments, principally revenue generated through taxation, is the subject of tables in the E Series. These tables contain comparative information about the amounts and significance of selected tax sources by state, providing insight into the financial resources of government that are available for financing public education.

General revenue, own-source revenue, and tax collections are presented for state and local governments. Revenue data are expressed on a per resident basis, or as proportions of state personal income. The latter expression, found in Tables E-3, E-5, E-9, E-12, E-15, and E-16, indicates that for every $1,000 of personal income in a state, a certain amount of revenue (sales tax revenue, e.g.) is generated. This is referred to as the "tax effort" of government units, and also can be computed for expenditure categories, as shown in Series G and H.

Tables E-13 through E-16 feature state revenue from general sales and from individual income taxes, expressed on a per capita basis and per $1,000 of state personal income. Please note that low amounts appear for several states, indicating that those taxes are restricted in some fashion, such as the income tax on individuals in New Hampshire. Please consult references on state tax characteristics for clarifying information.

E-1. PER CAPITA TOTAL GENERAL REVENUE OF ALL STATE AND LOCAL GOVERNMENTS, 1986-87

1.	ALASKA	$10,480.62
2.	DIST. OF COL.	5,939.89
3.	WYOMING	5,004.05
4.	NEW YORK	4,242.01
5.	MINNESOTA	3,442.44
6.	DELAWARE	3,290.20
7.	NEW JERSEY	3,248.97
8.	CALIFORNIA	3,217.68
9.	CONNECTICUT	3,214.78
10.	MASSACHUSETTS	3,208.08
11.	HAWAII	3,023.72
12.	MARYLAND	3,017.22
13.	MICHIGAN	2,994.68
14.	RHODE ISLAND	2,963.13
15.	OREGON	2,954.46
16.	NEW MEXICO	2,913.06
17.	VERMONT	2,911.54
18.	COLORADO	2,904.65
19.	WISCONSIN	2,900.78
20.	WASHINGTON	2,893.76
21.	MONTANA	2,859.06
22.	NORTH DAKOTA	2,840.58
	UNITED STATES	2,819.08
23.	NEVADA	2,790.62
24.	KANSAS	2,735.05
25.	MAINE	2,667.15
26.	IOWA	2,660.74
27.	NEBRASKA	2,644.27
28.	ARIZONA	2,639.95
29.	LOUISIANA	2,628.69
30.	ILLINOIS	2,613.83
31.	UTAH	2,598.81
32.	PENNSYLVANIA	2,591.12
33.	GEORGIA	2,521.13
34.	OHIO	2,517.37
35.	VIRGINIA	2,447.91
36.	FLORIDA	2,376.98
37.	SOUTH DAKOTA	2,371.94
38.	TEXAS	2,357.81
39.	NEW HAMPSHIRE	2,332.69
40.	INDIANA	2,282.30
41.	OKLAHOMA	2,264.04
42.	WEST VIRGINIA	2,254.88
43.	NORTH CAROLINA	2,231.12
44.	SOUTH CAROLINA	2,215.28
45.	ALABAMA	2,183.24
46.	MISSISSIPPI	2,149.32
47.	KENTUCKY	2,138.95
48.	IDAHO	2,125.63
49.	TENNESSEE	2,123.29
50.	MISSOURI	2,090.32
51.	ARKANSAS	1,924.66

Bureau of the Census, *Government Finances in 1986-87*, p. 98.

E-2. PER CAPITA GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS FROM OWN SOURCES, 1986-87

1.	ALASKA	$9,413.61
2.	WYOMING	4,067.28
3.	DIST. OF COL.	3,699.85
4.	NEW YORK	3,542.32
5.	MINNESOTA	2,906.79
6.	NEW JERSEY	2,802.78
7.	DELAWARE	2,797.05
8.	CONNECTICUT	2,787.18
9.	CALIFORNIA	2,697.48
10.	MASSACHUSETTS	2,675.60
11.	HAWAII	2,535.75
12.	MARYLAND	2,529.96
13.	MICHIGAN	2,481.53
14.	COLORADO	2,471.04
15.	NEW MEXICO	2,448.58
16.	OREGON	2,410.25
17.	RHODE ISLAND	2,404.07
18.	WISCONSIN	2,397.81
19.	NEVADA	2,396.91
20.	KANSAS	2,371.68
21.	WASHINGTON	2,355.20
	UNITED STATES	2,346.62
22.	ARIZONA	2,292.62
23.	VERMONT	2,251.03
24.	IOWA	2,227.76
25.	NEBRASKA	2,219.55
26.	NORTH DAKOTA	2,211.07
27.	ILLINOIS	2,169.43
28.	MONTANA	2,160.99
29.	PENNSYLVANIA	2,117.89
30.	OHIO	2,096.31
31.	MAINE	2,091.57
32.	GEORGIA	2,078.18
33.	FLORIDA	2,071.87
34.	UTAH	2,066.41
35.	VIRGINIA	2,064.46
36.	TEXAS	2,024.24
37.	LOUISIANA	2,015.63
38.	NEW HAMPSHIRE	1,965.28
39.	INDIANA	1,882.71
40.	OKLAHOMA	1,873.84
41.	NORTH CAROLINA	1,859.62
42.	SOUTH CAROLINA	1,820.48
43.	SOUTH DAKOTA	1,800.67
44.	ALABAMA	1,756.51
45.	WEST VIRGINIA	1,740.27
46.	MISSOURI	1,726.95
47.	KENTUCKY	1,712.99
48.	IDAHO	1,701.76
49.	TENNESSEE	1,684.27
50.	MISSISSIPPI	1,648.83
51.	ARKANSAS	1,498.84

Bureau of the Census, *Government Finances in 1986-87*, p. 98.

E-3. GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS FROM OWN SOURCES, 1986-87, PER $1,000 OF PERSONAL INCOME, 1987

1.	ALASKA	$516.09
2.	WYOMING	319.85
3.	NEW MEXICO	206.20
4.	NEW YORK	196.75
5.	MINNESOTA	182.51
6.	UTAH	181.81
7.	DIST. OF COL.	180.89
8.	LOUISIANA	175.71
9.	MONTANA	174.96
10.	OREGON	171.67
11.	NORTH DAKOTA	170.04
12.	DELAWARE	167.55
13.	WISCONSIN	162.66
14.	HAWAII	161.81
15.	MICHIGAN	161.21
16.	MISSISSIPPI	160.23
17.	ARIZONA	160.17
18.	WEST VIRGINIA	159.74
19.	COLORADO	158.55
20.	VERMONT	157.35
21.	KANSAS	156.80
22.	IOWA	156.48
23.	NEBRASKA	154.87
24.	RHODE ISLAND	154.55
25.	SOUTH CAROLINA	151.67
	UNITED STATES	151.58
26.	CALIFORNIA	151.36
27.	WASHINGTON	150.97
28.	MAINE	149.94
29.	OKLAHOMA	149.29
30.	ALABAMA	147.10
31.	NEVADA	146.43
32.	TEXAS	145.99
33.	GEORGIA	145.32
34.	OHIO	143.46
35.	SOUTH DAKOTA	143.45
36.	IDAHO	143.36
37.	KENTUCKY	142.05
38.	MASSACHUSETTS	139.77
39.	NORTH CAROLINA	139.67
40.	MARYLAND	139.59
41.	PENNSYLVANIA	139.23
42.	NEW JERSEY	137.71
43.	INDIANA	135.31
44.	FLORIDA	132.95
45.	ILLINOIS	131.95
46.	CONNECTICUT	131.05
47.	TENNESSEE	130.77
48.	ARKANSAS	130.24
49.	VIRGINIA	124.99
50.	MISSOURI	117.59
51.	NEW HAMPSHIRE	112.11

Computed from Bureau of the Census, *Government Finances in 1986-87*, p. 21; and Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

E-4. PER CAPITA TOTAL TAX COLLECTIONS OF STATE AND LOCAL GOVERNMENTS 1986-87

1.	ALASKA	$3,161.73
2.	DIST. OF COL.	3,078.23
3.	NEW YORK	2,772.60
4.	WYOMING	2,293.41
5.	CONNECTICUT	2,216.05
6.	MASSACHUSETTS	2,105.39
7.	NEW JERSEY	2,099.24
8.	HAWAII	1,955.00
9.	CALIFORNIA	1,925.77
10.	MINNESOTA	1,904.46
11.	MARYLAND	1,903.67
12.	WISCONSIN	1,787.34
13.	MICHIGAN	1,775.60
14.	DELAWARE	1,751.91
15.	RHODE ISLAND	1,720.18
16.	WASHINGTON	1,697.18
	UNITED STATES	1,664.54
17.	ILLINOIS	1,650.21
18.	VERMONT	1,630.60
19.	NEVADA	1,621.52
20.	MAINE	1,614.18
21.	OREGON	1,612.19
22.	COLORADO	1,602.02
23.	ARIZONA	1,594.65
24.	PENNSYLVANIA	1,553.89
25.	VIRGINIA	1,548.23
26.	IOWA	1,530.10
27.	OHIO	1,509.44
28.	KANSAS	1,507.62
29.	NEBRASKA	1,460.42
30.	NEW HAMPSHIRE	1,389.11
31.	GEORGIA	1,371.71
32.	MONTANA	1,366.36
33.	FLORIDA	1,365.07
34.	NORTH CAROLINA	1,362.85
35.	UTAH	1,359.54
36.	TEXAS	1,329.00
37.	NEW MEXICO	1,307.97
38.	INDIANA	1,304.21
39.	NORTH DAKOTA	1,275.50
40.	MISSOURI	1,246.64
41.	SOUTH CAROLINA	1,232.87
42.	LOUISIANA	1,226.94
43.	OKLAHOMA	1,218.41
44.	WEST VIRGINIA	1,216.60
45.	KENTUCKY	1,210.38
46.	SOUTH DAKOTA	1,193.78
47.	IDAHO	1,178.47
48.	TENNESSEE	1,155.89
49.	ALABAMA	1,087.65
50.	ARKANSAS	1,036.56
51.	MISSISSIPPI	990.03

Bureau of the Census, *Government Finances in 1986-87*, p. 98.

E-5. STATE AND LOCAL TAX COLLECTIONS IN 1986-87, PER $1,000 OF PERSONAL INCOME, 1987

1.	WYOMING	$180.36
2.	ALASKA	173.34
3.	NEW YORK	153.99
4.	DIST. OF COL.	150.50
5.	HAWAII	124.75
6.	WISCONSIN	121.25
7.	UTAH	119.61
8.	MINNESOTA	119.58
9.	MAINE	115.71
10.	MICHIGAN	115.35
11.	OREGON	114.83
12.	VERMONT	113.98
13.	WEST VIRGINIA	111.67
14.	ARIZONA	111.41
15.	MONTANA	110.63
16.	RHODE ISLAND	110.59
17.	NEW MEXICO	110.15
18.	MASSACHUSETTS	109.98
19.	WASHINGTON	108.79
20.	CALIFORNIA	108.06
	UNITED STATES	107.52
21.	IOWA	107.47
22.	LOUISIANA	106.96
23.	MARYLAND	105.04
24.	DELAWARE	104.94
25.	CONNECTICUT	104.20
26.	OHIO	103.30
27.	NEW JERSEY	103.14
28.	COLORADO	102.79
29.	SOUTH CAROLINA	102.71
30.	NORTH CAROLINA	102.36
31.	PENNSYLVANIA	102.15
32.	NEBRASKA	101.90
33.	KENTUCKY	100.37
	ILLINOIS	100.37
35.	KANSAS	99.68
36.	IDAHO	99.27
37.	NEVADA	99.06
38.	NORTH DAKOTA	98.09
39.	OKLAHOMA	97.07
40.	MISSISSIPPI	96.21
41.	GEORGIA	95.92
42.	TEXAS	95.85
43.	SOUTH DAKOTA	95.10
44.	VIRGINIA	93.74
45.	INDIANA	93.73
46.	ALABAMA	91.09
47.	ARKANSAS	90.07
48.	TENNESSEE	89.74
49.	FLORIDA	87.59
50.	MISSOURI	84.88
51.	NEW HAMPSHIRE	79.24

Computed from Bureau of the Census, *Government Finances in 1986-87*, p. 20, and Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

E-6. PER CAPITA PROPERTY TAX REVENUE OF STATE AND LOCAL GOVERNMENTS, 1986-87

1.	ALASKA	$1,187.46
2.	WYOMING	1,108.21
3.	DIST. OF COL.	878.08
4.	NEW HAMPSHIRE	861.56
5.	NEW JERSEY	845.45
6.	CONNECTICUT	842.27
7.	NEW YORK	799.40
8.	OREGON	715.29
9.	MICHIGAN	669.18
10.	MONTANA	659.47
11.	RHODE ISLAND	652.79
12.	VERMONT	643.34
13.	MASSACHUSETTS	639.93
14.	NEBRASKA	636.23
15.	WISCONSIN	616.79
16.	IOWA	578.28
17.	MINNESOTA	572.49
18.	COLORADO	571.99
19.	ILLINOIS	569.66
20.	KANSAS	563.14
21.	TEXAS	548.88
22.	MAINE	530.57
	UNITED STATES	498.06
23.	CALIFORNIA	495.34
24.	SOUTH DAKOTA	495.17
25.	WASHINGTON	482.98
26.	ARIZONA	467.91
27.	MARYLAND	463.65
28.	FLORIDA	452.86
29.	VIRGINIA	429.55
30.	INDIANA	416.60
31.	OHIO	413.62
32.	PENNSYLVANIA	412.45
33.	NORTH DAKOTA	404.32
34.	UTAH	393.21
35.	NEVADA	359.99
36.	GEORGIA	347.34
37.	IDAHO	334.46
38.	HAWAII	319.64
39.	NORTH CAROLINA	291.06
40.	SOUTH CAROLINA	287.57
41.	MISSOURI	271.45
42.	TENNESSEE	248.51
43.	OKLAHOMA	245.18
44.	DELAWARE	240.99
45.	MISSISSIPPI	234.55
46.	WEST VIRGINIA	213.24
47.	KENTUCKY	204.66
48.	LOUISIANA	197.65
49.	ARKANSAS	196.69
50.	NEW MEXICO	152.69
51.	ALABAMA	123.73

Bureau of the Census, *Government Finances in 1986-87*, p. 98.

E-7. PER CAPITA PROPERTY TAX REVENUE OF LOCAL GOVERNMENTS, 1986-87

1.	ALASKA	$992.19
2.	WYOMING	905.10
3.	DIST. OF COL.	878.14
4.	NEW HAMPSHIRE	850.90
5.	CONNECTICUT	842.26
6.	NEW JERSEY	841.57
7.	NEW YORK	799.40
8.	OREGON	715.23
9.	MICHIGAN	646.89
10.	RHODE ISLAND	645.54
11.	VERMONT	642.52
12.	MASSACHUSETTS	639.64
13.	NEBRASKA	634.00
14.	MONTANA	607.66
15.	WISCONSIN	595.96
16.	IOWA	578.26
17.	MINNESOTA	571.03
18.	COLORADO	569.69
19.	KANSAS	550.85
20.	ILLINOIS	550.46
21.	TEXAS	548.88
22.	MAINE	523.67
23.	SOUTH DAKOTA	495.20
	UNITED STATES	479.12
24.	MARYLAND	435.33
25.	CALIFORNIA	435.03
26.	FLORIDA	434.39
27.	ARIZONA	433.99
28.	VIRGINIA	425.58
29.	OHIO	412.13
30.	INDIANA	409.38
31.	NORTH DAKOTA	401.04
32.	PENNSYLVANIA	400.93
33.	UTAH	393.04
34.	GEORGIA	344.47
35.	IDAHO	334.37
36.	NEVADA	321.75
37.	HAWAII	319.67
38.	WASHINGTON	287.06
39.	SOUTH CAROLINA	285.11
40.	NORTH CAROLINA	278.86
41.	MISSOURI	269.51
42.	TENNESSEE	248.51
43.	OKLAHOMA	245.17
44.	DELAWARE	240.99
45.	MISSISSIPPI	234.44
46.	WEST VIRGINIA	214.71
47.	LOUISIANA	196.64
48.	ARKANSAS	194.30
49.	NEW MEXICO	150.53
50.	KENTUCKY	137.24
51.	ALABAMA	106.91

Computed from Bureau of the Census, *Government Finances in 1986-87*, pp. 46-97; and *Statistical Abstract of the United States, 1987*, p. 18.

E-8. PROPERTY TAX REVENUE OF STATE AND LOCAL GOVERNMENTS, AS PERCENT OF TOTAL TAX REVENUE, 1986-87

1.	NEW HAMPSHIRE	62.02
2.	WYOMING	48.32
3.	MONTANA	48.26
4.	OREGON	44.37
5.	NEBRASKA	43.57
6.	SOUTH DAKOTA	41.48
7.	TEXAS	41.30
8.	NEW JERSEY	40.27
9.	VERMONT	39.46
10.	CONNECTICUT	38.01
11.	RHODE ISLAND	37.95
12.	IOWA	37.79
13.	MICHIGAN	37.69
14.	ALASKA	37.56
15.	KANSAS	37.35
16.	COLORADO	35.70
17.	ILLINOIS	34.52
18.	WISCONSIN	34.51
19.	FLORIDA	33.17
20.	MAINE	32.87
21.	INDIANA	31.94
22.	NORTH DAKOTA	31.70
23.	MASSACHUSETTS	30.39
24.	MINNESOTA	30.06
	UNITED STATES	29.92
25.	ARIZONA	29.34
26.	UTAH	28.92
27.	NEW YORK	28.83
28.	DIST. OF COL.	28.53
29.	WASHINGTON	28.46
30.	IDAHO	28.38
31.	VIRGINIA	27.75
32.	OHIO	27.40
33.	PENNSYLVANIA	26.54
34.	CALIFORNIA	25.72
35.	GEORGIA	25.32
36.	MARYLAND	24.36
37.	MISSISSIPPI	23.69
38.	SOUTH CAROLINA	23.32
39.	NEVADA	22.20
40.	MISSOURI	21.77
41.	TENNESSEE	21.50
42.	NORTH CAROLINA	21.36
43.	OKLAHOMA	20.12
44.	ARKANSAS	18.98
45.	WEST VIRGINIA	17.53
46.	KENTUCKY	16.91
47.	HAWAII	16.35
48.	LOUISIANA	16.11
49.	DELAWARE	13.76
50.	NEW MEXICO	11.67
51.	ALABAMA	11.38

Computed from Bureau of the Census, *Government Finances in 1986-87*, pp. 46-97.

E-9. STATE AND LOCAL PROPERTY TAX REVENUE IN 1986-87, PER $1,000 OF PERSONAL INCOME, 1987

1.	WYOMING	$87.14
2.	ALASKA	65.10
3.	MONTANA	53.39
4.	OREGON	50.95
5.	NEW HAMPSHIRE	49.15
6.	VERMONT	44.97
7.	NEW YORK	44.40
8.	NEBRASKA	44.39
9.	MICHIGAN	43.47
10.	DIST. OF COL.	42.93
11.	RHODE ISLAND	41.97
12.	WISCONSIN	41.84
13.	NEW JERSEY	41.54
14.	IOWA	40.62
15.	CONNECTICUT	39.60
16.	TEXAS	39.59
17.	SOUTH DAKOTA	39.45
18.	MAINE	38.04
19.	KANSAS	37.23
20.	COLORADO	36.70
21.	MINNESOTA	35.95
22.	ILLINOIS	34.65
23.	UTAH	34.60
24.	MASSACHUSETTS	33.43
25.	ARIZONA	32.69
	UNITED STATES	32.17
26.	NORTH DAKOTA	31.09
27.	WASHINGTON	30.96
28.	INDIANA	29.94
29.	FLORIDA	29.06
30.	OHIO	28.31
31.	IDAHO	28.18
32.	CALIFORNIA	27.80
33.	PENNSYLVANIA	27.11
34.	VIRGINIA	26.01
35.	MARYLAND	25.58
36.	GEORGIA	24.29
37.	SOUTH CAROLINA	23.96
38.	MISSISSIPPI	22.79
39.	NEVADA	21.99
40.	NORTH CAROLINA	21.86
41.	HAWAII	20.40
42.	WEST VIRGINIA	19.57
43.	OKLAHOMA	19.53
44.	TENNESSEE	19.29
45.	MISSOURI	18.48
46.	LOUISIANA	17.23
47.	ARKANSAS	17.09
48.	KENTUCKY	16.97
49.	DELAWARE	14.44
50.	NEW MEXICO	12.86
51.	ALABAMA	10.36

Computed from Bureau of the Census, *Government Finances in 1986-87*, pp. 46-97, and Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

E-10. PER CAPITA STATE TAX REVENUE, 1986-87

1.	ALASKA	$2,023.60
2.	HAWAII	1,567.34
3.	DELAWARE	1,462.63
4.	MASSACHUSETTS	1,445.58
5.	NEW YORK	1,384.37
6.	CONNECTICUT	1,357.58
7.	MINNESOTA	1,306.27
8.	CALIFORNIA	1,293.81
9.	WYOMING	1,289.12
10.	WASHINGTON	1,242.70
11.	NEW JERSEY	1,237.15
12.	WISCONSIN	1,180.27
13.	MARYLAND	1,147.63
14.	NEVADA	1,123.45
15.	MAINE	1,085.49
16.	MICHIGAN	1,071.43
17.	RHODE ISLAND	1,065.05
18.	NEW MEXICO	1,049.79
19.	ARIZONA	1,024.65
	UNITED STATES	1,017.11
20.	VERMONT	981.58
21.	NORTH CAROLINA	972.27
22.	WEST VIRGINIA	953.71
23.	PENNSYLVANIA	953.31
24.	KENTUCKY	944.57
25.	IOWA	939.35
26.	VIRGINIA	936.07
27.	SOUTH CAROLINA	922.18
28.	OHIO	901.07
29.	ILLINOIS	900.49
30.	INDIANA	863.17
31.	UTAH	856.15
32.	GEORGIA	855.62
33.	NORTH DAKOTA	853.37
34.	KANSAS	842.28
35.	IDAHO	831.36
36.	OREGON	820.51
37.	FLORIDA	818.95
38.	OKLAHOMA	815.77
39.	ARKANSAS	791.07
40.	ALABAMA	789.17
41.	COLORADO	777.15
42.	LOUISIANA	773.06
43.	MISSOURI	772.54
44.	NEBRASKA	754.92
45.	TENNESSEE	742.19
46.	MISSISSIPPI	740.34
47.	MONTANA	730.53
48.	TEXAS	668.76
49.	SOUTH DAKOTA	587.29
50.	NEW HAMPSHIRE	532.37
	DIST. OF COL.	NA

Bureau of the Census, *State Government Finances in 1987*, p. 46.

E-11. PER CAPITA LOCAL TAX REVENUE, 1986-87

1.	DIST. OF COL.	$3,078.30
2.	NEW YORK	1,388.23
3.	ALASKA	1,138.10
4.	WYOMING	1,004.29
5.	NEW JERSEY	862.10
6.	CONNECTICUT	858.49
7.	NEW HAMPSHIRE	856.76
8.	COLORADO	824.88
9.	OREGON	791.67
10.	MARYLAND	756.05
11.	ILLINOIS	749.72
12.	NEBRASKA	705.52
13.	MICHIGAN	704.17
14.	KANSAS	665.35
15.	TEXAS	660.24
16.	MASSACHUSETTS	659.81
17.	RHODE ISLAND	655.17
	UNITED STATES	650.02
18.	VERMONT	649.09
19.	MONTANA	635.85
20.	CALIFORNIA	631.95
21.	VIRGINIA	612.16
22.	OHIO	608.36
23.	WISCONSIN	607.07
24.	SOUTH DAKOTA	606.49
25.	PENNSYLVANIA	600.57
26.	MINNESOTA	598.19
27.	IOWA	590.76
28.	ARIZONA	569.99
29.	FLORIDA	546.12
30.	MAINE	528.73
31.	GEORGIA	516.09
32.	UTAH	503.39
33.	NEVADA	498.11
34.	MISSOURI	474.09
35.	WASHINGTON	454.47
36.	LOUISIANA	453.87
37.	INDIANA	441.04
38.	NORTH DAKOTA	422.17
39.	TENNESSEE	413.70
40.	OKLAHOMA	402.66
41.	NORTH CAROLINA	390.58
42.	HAWAII	387.63
43.	IDAHO	347.09
44.	SOUTH CAROLINA	310.69
45.	ALABAMA	298.48
46.	DELAWARE	289.29
47.	WEST VIRGINIA	265.95
48.	KENTUCKY	265.82
49.	NEW MEXICO	258.20
50.	MISSISSIPPI	249.68
51.	ARKANSAS	245.48

Computed from Bureau of the Census, *Government Finances in 1986-87*, p. 46-97; and *Statistical Abstract of the United States, 1989*, p. 18.

E-12. STATE TAX REVENUE IN 1986-87, PER $1,000 OF PERSONAL INCOME IN 1987

1.	ALASKA	$110.94
2.	WYOMING	101.38
3.	HAWAII	100.01
4.	NEW MEXICO	88.41
5.	DELAWARE	87.61
6.	WEST VIRGINIA	87.54
7.	MINNESOTA	82.02
8.	WISCONSIN	80.07
9.	WASHINGTON	79.66
10.	KENTUCKY	78.33
11.	MAINE	77.82
12.	NEW YORK	76.89
13.	SOUTH CAROLINA	76.83
14.	MASSACHUSETTS	75.51
15.	UTAH	75.32
16.	NORTH CAROLINA	73.03
17.	CALIFORNIA	72.60
18.	MISSISSIPPI	71.94
19.	ARIZONA	71.59
20.	IDAHO	70.03
21.	MICHIGAN	69.60
22.	ARKANSAS	68.74
23.	NEVADA	68.63
24.	VERMONT	68.61
25.	RHODE ISLAND	68.47
26.	LOUISIANA	67.39
27.	ALABAMA	66.09
28.	IOWA	65.98
29.	NORTH DAKOTA	65.63
	UNITED STATES	65.53
30.	OKLAHOMA	64.99
31.	CONNECTICUT	63.83
32.	MARYLAND	63.32
33.	PENNSYLVANIA	62.67
34.	INDIANA	62.03
35.	OHIO	61.66
36.	NEW JERSEY	60.79
37.	GEORGIA	59.83
38.	MONTANA	59.15
39.	OREGON	58.44
40.	TENNESSEE	57.62
41.	VIRGINIA	56.67
42.	KANSAS	55.69
43.	ILLINOIS	54.77
44.	NEBRASKA	52.67
45.	MISSOURI	52.60
46.	FLORIDA	52.55
47.	COLORADO	49.86
48.	TEXAS	48.23
49.	SOUTH DAKOTA	46.79
50.	NEW HAMPSHIRE	30.37
	DIST. OF COL.	NA

Computed from Bureau of the Census, *State Government Finances in 1987*, p. 11; and Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

E-13. PER CAPITA STATE INDIVIDUAL INCOME TAX REVENUE, 1986-87

1.	NEW YORK	$699.97
2.	MASSACHUSETTS	679.59
3.	DELAWARE	556.85
4.	MINNESOTA	544.52
5.	OREGON	536.57
6.	CALIFORNIA	501.54
7.	HAWAII	501.47
8.	MARYLAND	480.94
9.	WISCONSIN	462.67
10.	VIRGINIA	414.26
11.	NORTH CAROLINA	408.11
12.	RHODE ISLAND	364.10
13.	MAINE	356.54
14.	MICHIGAN	348.75
15.	GEORGIA	345.41
16.	NEW JERSEY	339.33
17.	IOWA	337.06
18.	UTAH	316.47
19.	COLORADO	313.92
	UNITED STATES	312.90
20.	OHIO	298.40
21.	VERMONT	295.57
22.	SOUTH CAROLINA	294.58
23.	ILLINOIS	267.24
24.	IDAHO	265.87
25.	INDIANA	263.04
26.	KANSAS	256.25
27.	WEST VIRGINIA	251.28
28.	KENTUCKY	247.11
29.	MISSOURI	244.47
30.	MONTANA	240.64
31.	PENNSYLVANIA	230.38
32.	NEBRASKA	225.72
33.	ARIZONA	225.08
34.	ARKANSAS	224.17
35.	ALABAMA	217.44
36.	OKLAHOMA	207.47
37.	NEW MEXICO	161.75
38.	CONNECTICUT	145.12
39.	MISSISSIPPI	120.17
40.	NORTH DAKOTA	119.27
41.	LOUISIANA	98.33
42.	TENNESSEE	14.03
43.	NEW HAMPSHIRE	8.21
44.	ALASKA	0.81
	DIST. OF COL.	NA
	FLORIDA	NA
	NEVADA	NA
	SOUTH DAKOTA	NA
	TEXAS	NA
	WASHINGTON	NA
	WYOMING	NA

Bureau of the Census, *State Government Finances in 1987*. p. 46.

E-14. PER CAPITA STATE GENERAL SALES TAX REVENUE, 1986-87

1.	HAWAII	$754.87
2.	WASHINGTON	723.75
3.	CONNECTICUT	567.74
4.	NEVADA	549.15
5.	NEW MEXICO	466.38
6.	ARIZONA	457.01
7.	FLORIDA	455.65
8.	WEST VIRGINIA	411.88
9.	TENNESSEE	410.78
10.	INDIANA	407.17
11.	CALIFORNIA	395.28
12.	MISSISSIPPI	386.82
13.	NEW JERSEY	379.53
14.	MAINE	370.18
15.	RHODE ISLAND	355.79
16.	MINNESOTA	345.88
17.	WISCONSIN	343.65
18.	SOUTH CAROLINA	343.19
19.	UTAH	332.86
	UNITED STATES	328.03
20.	MASSACHUSETTS	318.83
21.	MISSOURI	318.25
22.	OHIO	313.70
23.	WYOMING	307.51
24.	MICHIGAN	307.45
25.	ARKANSAS	299.68
26.	PENNSYLVANIA	299.00
27.	IDAHO	298.49
28.	ILLINOIS	294.02
29.	KANSAS	293.55
30.	IOWA	291.50
31.	SOUTH DAKOTA	289.82
32.	NORTH DAKOTA	288.36
33.	MARYLAND	287.20
34.	NEW YORK	285.99
35.	GEORGIA	279.54
36.	TEXAS	274.07
37.	LOUISIANA	266.69
38.	NEBRASKA	245.01
39.	KENTUCKY	239.35
40.	NORTH CAROLINA	227.04
41.	COLORADO	218.04
42.	ALABAMA	216.45
43.	VERMONT	199.73
44.	OKLAHOMA	187.58
45.	VIRGINIA	186.77
	ALASKA	NA
	DELAWARE	NA
	DIST. OF COL.	NA
	MONTANA	NA
	NEW HAMPSHIRE	NA
	OREGON	NA

Bureau of the Census, *State Government Finances in 1987*. p. 46.

E-15. STATE INDIVIDUAL INCOME TAX REVENUE IN 1986-87, PER $1,000 OF PERSONAL INCOME IN 1987

1.	NEW YORK	$38.88
2.	OREGON	38.22
3.	MASSACHUSETTS	35.50
4.	MINNESOTA	34.19
5.	DELAWARE	33.36
6.	HAWAII	32.00
7.	WISCONSIN	31.39
8.	NORTH CAROLINA	30.05
9.	CALIFORNIA	28.14
10.	UTAH	27.84
11.	MARYLAND	26.54
12.	MAINE	25.56
13.	VIRGINIA	25.08
14.	SOUTH CAROLINA	24.54
15.	GEORGIA	24.15
16.	IOWA	23.67
17.	RHODE ISLAND	23.41
18.	WEST VIRGINIA	23.06
19.	MICHIGAN	22.66
20.	IDAHO	22.40
21.	VERMONT	20.66
22.	KENTUCKY	20.49
23.	OHIO	20.42
	UNITED STATES	20.16
24.	COLORADO	20.14
25.	MONTANA	19.48
	ARKANSAS	19.48
27.	INDIANA	18.90
28.	ALABAMA	18.21
29.	KANSAS	16.94
30.	NEW JERSEY	16.67
31.	MISSOURI	16.65
32.	OKLAHOMA	16.53
33.	ILLINOIS	16.25
34.	NEBRASKA	15.75
35.	ARIZONA	15.73
36.	PENNSYLVANIA	15.14
37.	NEW MEXICO	13.62
38.	MISSISSIPPI	11.68
39.	NORTH DAKOTA	9.17
40.	LOUISIANA	8.57
41.	CONNECTICUT	6.82
42.	TENNESSEE	1.09
43.	NEW HAMPSHIRE	0.47
44.	ALASKA	0.04
	DIST. OF COL.	NA
	FLORIDA	NA
	NEVADA	NA
	SOUTH DAKOTA	NA
	TEXAS	NA
	WASHINGTON	NA
	WYOMING	NA

Computed from Bureau of the Census, *State Government Finances in 1987*. p. 11; and Bureau of Economic Analysis, *Survey of Current Business*. August 1988. p. 30.

E-16. STATE GENERAL SALES TAX REVENUE IN 1986-87, PER $1,000 OF PERSONAL INCOME IN 1987

1.	HAWAII	$48.17
2.	WASHINGTON	46.39
3.	NEW MEXICO	39.27
4.	WEST VIRGINIA	37.81
5.	MISSISSIPPI	37.59
6.	NEVADA	33.55
7.	ARIZONA	31.93
8.	TENNESSEE	31.89
9.	UTAH	29.29
10.	INDIANA	29.26
11.	FLORIDA	29.24
12.	SOUTH CAROLINA	28.59
13.	CONNECTICUT	26.69
14.	MAINE	26.54
15.	ARKANSAS	26.04
16.	IDAHO	25.15
17.	WYOMING	24.18
18.	WISCONSIN	23.31
19.	LOUISIANA	23.25
20.	SOUTH DAKOTA	23.09
21.	RHODE ISLAND	22.87
22.	CALIFORNIA	22.18
	NORTH DAKOTA	22.18
24.	MINNESOTA	21.72
25.	MISSOURI	21.67
26.	OHIO	21.47
	UNITED STATES	21.13
27.	IOWA	20.47
28.	MICHIGAN	19.97
29.	KENTUCKY	19.85
30.	TEXAS	19.77
31.	PENNSYLVANIA	19.66
32.	GEORGIA	19.55
33.	KANSAS	19.41
34.	NEW JERSEY	18.65
35.	ALABAMA	18.13
36.	ILLINOIS	17.88
37.	NEBRASKA	17.10
38.	NORTH CAROLINA	17.05
39.	MASSACHUSETTS	16.65
40.	NEW YORK	15.88
41.	MARYLAND	15.85
42.	OKLAHOMA	14.94
43.	COLORADO	13.99
44.	VERMONT	13.96
45.	VIRGINIA	11.31
	ALASKA	NA
	DELAWARE	NA
	DIST. OF COL.	NA
	MONTANA	NA
	NEW HAMPSHIRE	NA
	OREGON	NA

Computed from Bureau of the Census, *State Government Finances in 1987*, p. 10; and Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

SCHOOL REVENUE

F Series Tables compare states on their sources of public school revenue. Funds received by public school districts from federal, state, and from local sources are listed for each state, and are expressed in relation to the number of pupils in each state, to the state's personal income, and according to the percentage distribution across the three government sources.

The tables that follow examine the states' relative positions with regard to school revenues per $1,000 of state personal income (F-3, F-4). These measures, as with the examples in the E Series, make it easier to compare the effort of government units to provide financial support for public school programs through measurement of that support with the common denominator of personal income.

Please note that the school revenue data contained in F Series tables update those featured in *Estimates of School Statistics, 1988-89*, published in April. State education departments have the option of revising their estimated data for inclusion in *Rankings*.

Please see page 53 for additional information provided by the state education departments to help explain data reported for their states in F Series Tables.

F-1. PUBLIC SCHOOL REVENUE PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1987-88 (REVISED)

1.	NEW YORK	$7,494
2.	NEW JERSEY	7,396
3.	ALASKA	7,270
4.	CONNECTICUT	6,809
5.	MASSACHUSETTS	6,211
6.	DIST. OF COL.	6,012
7.	VERMONT	5,851
8.	WYOMING	5,755
9.	PENNSYLVANIA	5,730
10.	DELAWARE	5,558
11.	RHODE ISLAND	5,498
12.	MARYLAND	5,446
13.	WISCONSIN	5,301
14.	ILLINOIS	5,003
15.	FLORIDA	4,983
16.	OREGON	4,941
17.	COLORADO	4,914
18.	NEW HAMPSHIRE	4,908
19.	MINNESOTA	4,889
20.	MICHIGAN	4,809
21.	MONTANA	4,779
22.	VIRGINIA	4,752
23.	KANSAS	4,744
	UNITED STATES	4,738
24.	WASHINGTON	4,644
25.	MAINE	4,599
26.	HAWAII	4,461
27.	CALIFORNIA	4,451
28.	MISSOURI	4,436
29.	NEVADA	4,337
30.	IOWA	4,264
31.	INDIANA	4,262
32.	TEXAS	4,254
33.	ARIZONA	4,238
34.	NEW MEXICO	4,209
35.	GEORGIA	4,009*
36.	NORTH CAROLINA	4,008
37.	OHIO	3,991
38.	WEST VIRGINIA	3,948
39.	SOUTH CAROLINA	3,917
40.	NEBRASKA	3,789
41.	NORTH DAKOTA	3,787
42.	KENTUCKY	3,706
43.	LOUISIANA	3,583
44.	SOUTH DAKOTA	3,535
45.	OKLAHOMA	3,300
46.	ARKANSAS	3,261
47.	TENNESSEE	3,219
48.	IDAHO	3,061
49.	ALABAMA	3,025
50.	UTAH	2,979
51.	MISSISSIPPI	2,877

Computed from NEA Research, *Estimates* data bank.

NOTE: California ADA count includes excused absences.

F-2. PUBLIC SCHOOL REVENUE PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1988-89

1.	NEW JERSEY	$8,089
2.	NEW YORK	8,042
3.	CONNECTICUT	7,748
4.	ALASKA	7,349*
5.	MASSACHUSETTS	6,682
6.	DIST. OF COL.	6,512
7.	RHODE ISLAND	6,212
8.	PENNSYLVANIA	6,155
9.	WYOMING	6,009
10.	MARYLAND	5,917
11.	DELAWARE	5,891
12.	VERMONT	5,770
13.	WISCONSIN	5,539
14.	FLORIDA	5,385
15.	ILLINOIS	5,213
16.	NEW HAMPSHIRE	5,200
17.	COLORADO	5,196*
18.	OREGON	5,187
19.	MONTANA	5,117*
20.	MINNESOTA	5,104
21.	MAINE	5,035
22.	VIRGINIA	5,014
	UNITED STATES	5,012
23.	MICHIGAN	4,979*
24.	KANSAS	4,963
25.	WASHINGTON	4,890
26.	CALIFORNIA	4,722
27.	MISSOURI	4,675
28.	HAWAII	4,628
29.	NEVADA	4,544
30.	IOWA	4,398
31.	INDIANA	4,381*
32.	TEXAS	4,372
33.	GEORGIA	4,369*
34.	NEW MEXICO	4,333
35.	OHIO	4,291
36.	NORTH CAROLINA	4,244
37.	SOUTH CAROLINA	4,137
38.	WEST VIRGINIA	4,106
39.	ARIZONA	4,085
40.	NEBRASKA	3,998*
41.	KENTUCKY	3,867
42.	NORTH DAKOTA	3,767
43.	LOUISIANA	3,748
44.	SOUTH DAKOTA	3,715*
45.	TENNESSEE	3,448
46.	ALABAMA	3,348
47.	OKLAHOMA	3,331
48.	ARKANSAS	3,301
49.	IDAHO	3,259
50.	MISSISSIPPI	3,113*
51.	UTAH	2,950*

Computed from NEA Research, *Estimates* data bank.

NOTE: California ADA count includes excused absences.

F-3. PUBLIC SCHOOL REVENUE IN 1986-87 PER $1,000 OF PERSONAL INCOME IN 1987

1.	WYOMING	$101.05
2.	ALASKA	70.40
3.	MONTANA	67.43
4.	UTAH	60.44
5.	WEST VIRGINIA	60.41
6.	NEW MEXICO	57.10
7.	TEXAS	52.73
8.	OREGON	51.61
9.	VERMONT	50.62
10.	SOUTH CAROLINA	49.52
11.	NEW YORK	49.10
12.	WISCONSIN	48.23
13.	IDAHO	48.21
14.	NORTH DAKOTA	48.11
15.	MAINE	47.44
16.	MICHIGAN	47.25
17.	MISSISSIPPI	47.11
18.	LOUISIANA	46.83
19.	INDIANA	46.81
20.	COLORADO	46.64
21.	MINNESOTA	45.95
22.	SOUTH DAKOTA	45.94
23.	PENNSYLVANIA	45.49
24.	KANSAS	45.13
25.	IOWA	44.76
26.	ARIZONA	44.45
27.	ARKANSAS	44.19
28.	NEW JERSEY	44.09
29.	KENTUCKY	43.93
30.	WASHINGTON	43.62
	UNITED STATES	43.45
31.	NORTH CAROLINA	43.20
32.	OKLAHOMA	42.66
33.	DELAWARE	41.92
34.	GEORGIA	41.68*
35.	RHODE ISLAND	41.22
36.	NEBRASKA	40.78
37.	ALABAMA	40.54
38.	ILLINOIS	40.29
39.	VIRGINIA	40.13
40.	OHIO	39.96
41.	MARYLAND	38.82
42.	CONNECTICUT	38.59
43.	MISSOURI	38.46
44.	HAWAII	38.20
45.	CALIFORNIA	37.47
46.	MASSACHUSETTS	36.90
47.	TENNESSEE	36.91
48.	FLORIDA	36.38
49.	NEW HAMPSHIRE	34.78
50.	DIST. OF COL.	33.91
51.	NEVADA	33.77

Computed from Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30; and NEA Research, *Estimates* data bank.

*Data estimated by NEA.

F-4. STATE AND LOCAL REVENUE FOR PUBLIC SCHOOLS IN 1986-87 PER $1,000 OF PERSONAL INCOME IN 1987

1.	WYOMING	$96.73
2.	ALASKA	65.01
3.	MONTANA	62.13
4.	UTAH	56.78
5.	WEST VIRGINIA	55.68
6.	NEW MEXICO	50.07
7.	TEXAS	49.04
8.	OREGON	48.37
9.	VERMONT	47.78
10.	NEW YORK	46.72
11.	WISCONSIN	45.80
12.	SOUTH CAROLINA	45.11
13.	INDIANA	45.03
14.	MICHIGAN	44.86
15.	MAINE	44.62
16.	IDAHO	44.57
17.	NORTH DAKOTA	44.47
18.	COLORADO	44.35
19.	MINNESOTA	43.90
20.	PENNSYLVANIA	43.19
21.	KANSAS	42.97
22.	IOWA	42.18
23.	NEW JERSEY	42.17
24.	SOUTH DAKOTA	41.45
25.	LOUISIANA	41.44
26.	WASHINGTON	40.96
	UNITED STATES	40.66
27.	ARIZONA	40.61
28.	NORTH CAROLINA	39.86
29.	MISSISSIPPI	39.76
30.	ARKANSAS	39.71
31.	KENTUCKY	39.65
32.	RHODE ISLAND	39.43
33.	OKLAHOMA	38.78
34.	GEORGIA	38.72*
35.	DELAWARE	38.55
36.	NEBRASKA	38.47
37.	VIRGINIA	37.91
38.	OHIO	37.74
39.	ILLINOIS	37.38
40.	CONNECTICUT	36.91
41.	MARYLAND	36.68
42.	MISSOURI	36.15
43.	ALABAMA	35.55
44.	MASSACHUSETTS	35.07
45.	CALIFORNIA	34.85
46.	HAWAII	34.28
47.	FLORIDA	33.84
48.	NEW HAMPSHIRE	33.74
49.	TENNESSEE	33.26
50.	NEVADA	32.10
	DIST. OF COL.	NA

Computed from Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30; and NEA Research, *Estimates* data bank.

F-5. ESTIMATED PERCENT OF REVENUE FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FROM LOCAL GOVERNMENTS, 1987-88 (REVISED)

1.	DIST. OF COL.	90.20
2.	NEW HAMPSHIRE	89.35
3.	NEBRASKA	68.19
4.	OREGON	66.71
5.	SOUTH DAKOTA	63.28
6.	VERMONT	61.21
7.	MICHIGAN	59.60
8.	VIRGINIA	59.38
9.	NEVADA	57.16
10.	ILLINOIS	56.15
11.	COLORADO	55.96
12.	MISSOURI	55.52
13.	WISCONSIN	55.20
14.	MARYLAND	54.86
15.	CONNECTICUT	53.17
16.	NEW JERSEY	53.10
17.	MASSACHUSETTS	52.89
18.	NEW YORK	52.08
19.	KANSAS	51.93
20.	RHODE ISLAND	51.86
21.	PENNSYLVANIA	48.46
22.	IOWA	48.23
23.	TEXAS	47.60
24.	ARIZONA	46.97
25.	OHIO	46.38
26.	WYOMING	44.20
	UNITED STATES	43.80
27.	MONTANA	42.62
28.	MAINE	42.18
29.	NORTH DAKOTA	41.42
30.	TENNESSEE	40.76
31.	FLORIDA	39.68
32.	MINNESOTA	38.86
33.	UTAH	38.00
34.	INDIANA	37.93
35.	SOUTH CAROLINA	36.70
36.	LOUISIANA	34.82
37.	GEORGIA	33.20*
38.	IDAHO	31.04
39.	ARKANSAS	30.87
40.	MISSISSIPPI	28.75
41.	WEST VIRGINIA	28.01
42.	OKLAHOMA	27.94
43.	NORTH CAROLINA	27.42
44.	ALASKA	26.04
45.	DELAWARE	23.90
46.	CALIFORNIA	23.26
47.	WASHINGTON	21.20
48.	KENTUCKY	19.63
49.	ALABAMA	19.17
50.	NEW MEXICO	12.74
51.	HAWAII	0.13

Computed from NEA Research, *Estimates* data bank.

F-6. ESTIMATED PERCENT OF REVENUE FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FROM LOCAL GOVERNMENTS, 1988-89

1.	NEW HAMPSHIRE	89.95
2.	DIST. OF COL.	89.44
3.	NEBRASKA	70.26*
4.	OREGON	67.09
5.	SOUTH DAKOTA	63.19*
6.	VIRGINIA	60.60
7.	MICHIGAN	59.80*
8.	COLORADO	56.69*
9.	NEVADA	56.19
10.	WISCONSIN	55.56
11.	MARYLAND	55.40
12.	ILLINOIS	55.18
13.	MISSOURI	53.95
14.	MASSACHUSETTS	53.76
15.	VERMONT	52.79
16.	NEW JERSEY	52.43
17.	KANSAS	51.47
18.	NEW YORK	51.10
19.	CONNECTICUT	50.91
20.	RHODE ISLAND	50.41
21.	PENNSYLVANIA	48.95
22.	TEXAS	48.59
23.	IOWA	48.23
24.	OHIO	47.18
25.	ARIZONA	45.37
	UNITED STATES	43.70
26.	WYOMING	43.64
27.	MONTANA	43.10*
28.	NORTH DAKOTA	42.23
29.	TENNESSEE	40.68
30.	FLORIDA	39.98
31.	MAINE	39.65
32.	MINNESOTA	39.54
33.	SOUTH CAROLINA	38.08
34.	UTAH	37.16
35.	INDIANA	35.30*
36.	LOUISIANA	34.10
37.	GEORGIA	33.20*
38.	IDAHO	32.84
39.	MISSISSIPPI	30.52*
40.	ARKANSAS	29.84
41.	NORTH CAROLINA	28.24
42.	OKLAHOMA	28.18
43.	WEST VIRGINIA	28.01
44.	ALASKA	27.47*
45.	DELAWARE	23.91
46.	CALIFORNIA	23.48
47.	WASHINGTON	21.29
48.	KENTUCKY	20.12
49.	ALABAMA	18.37
50.	NEW MEXICO	14.71
51.	HAWAII	0.12

Computed from NEA Research, *Estimates* data bank.

*Data estimated by NEA.

F-7. ESTIMATED PERCENT OF REVENUE FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FROM STATE GOVERNMENTS, 1987-88 (REVISED)

1.	HAWAII	88.42
2.	NEW MEXICO	75.75
3.	WASHINGTON	73.00
4.	KENTUCKY	70.49
5.	CALIFORNIA	69.40
6.	DELAWARE	67.93
7.	ALABAMA	67.54
8.	ALASKA	66.89
9.	NORTH CAROLINA	65.42
10.	WEST VIRGINIA	63.30
11.	OKLAHOMA	62.63
12.	IDAHO	61.56
13.	ARKANSAS	60.10
14.	GEORGIA	59.70*
15.	INDIANA	56.89
16.	MINNESOTA	56.87
17.	UTAH	55.79
18.	MISSISSIPPI	55.45
19.	SOUTH CAROLINA	54.89
20.	LOUISIANA	53.98
21.	FLORIDA	53.59
22.	WYOMING	51.65
23.	NORTH DAKOTA	51.37
24.	MAINE	51.09
	UNITED STATES	49.77
25.	TENNESSEE	49.66
26.	MONTANA	49.43
27.	OHIO	48.51
28.	PENNSYLVANIA	46.76
29.	IOWA	46.15
30.	ARIZONA	44.93
31.	TEXAS	44.24
32.	RHODE ISLAND	43.93
33.	NEW YORK	43.39
34.	KANSAS	43.17
35.	NEW JERSEY	42.74
36.	CONNECTICUT	42.71
37.	MASSACHUSETTS	42.45
38.	WISCONSIN	40.15
39.	MARYLAND	39.84
40.	COLORADO	39.18
41.	MISSOURI	38.88
42.	NEVADA	38.72
43.	ILLINOIS	36.17
44.	MICHIGAN	35.59
45.	VIRGINIA	34.88
46.	VERMONT	33.66
47.	SOUTH DAKOTA	27.73
48.	OREGON	26.56
49.	NEBRASKA	26.55
50.	NEW HAMPSHIRE	7.60
	DIST. OF COL.	NA

Computed from NEA Research, *Estimates* data bank.

F-8. ESTIMATED PERCENT OF REVENUE FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FROM STATE GOVERNMENTS, 1988-89

1.	HAWAII	91.92
2.	NEW MEXICO	76.55
3.	WASHINGTON	72.84
4.	KENTUCKY	69.94
5.	CALIFORNIA	69.13
6.	ALABAMA	68.64
7.	DELAWARE	68.07
8.	NORTH CAROLINA	64.88
9.	ALASKA	63.61*
10.	WEST VIRGINIA	63.30
11.	OKLAHOMA	62.43
12.	ARKANSAS	60.85
13.	INDIANA	60.64*
14.	IDAHO	60.16
15.	GEORGIA	59.70*
16.	UTAH	56.64
17.	MINNESOTA	56.11
18.	LOUISIANA	54.93
19.	MISSISSIPPI	54.43*
20.	SOUTH CAROLINA	53.91
21.	FLORIDA	53.76
22.	MAINE	53.51
23.	WYOMING	51.82
24.	ARIZONA	50.72
25.	NORTH DAKOTA	50.44
	UNITED STATES	50.04
26.	TENNESSEE	49.72
27.	MONTANA	48.58*
28.	OHIO	47.80
29.	PENNSYLVANIA	46.57
30.	IOWA	46.15
31.	RHODE ISLAND	45.54
32.	CONNECTICUT	45.14
33.	NEW YORK	43.95
34.	NEW JERSEY	43.58
35.	TEXAS	43.40
36.	KANSAS	43.19
37.	MASSACHUSETTS	41.68
38.	VERMONT	41.43
39.	MISSOURI	40.58
40.	WISCONSIN	39.98
41.	NEVADA	39.46
42.	MARYLAND	39.37
43.	COLORADO	38.55*
44.	ILLINOIS	36.66
45.	MICHIGAN	36.28*
46.	VIRGINIA	34.70
47.	SOUTH DAKOTA	28.02*
48.	OREGON	26.65
49.	NEBRASKA	24.55*
50.	NEW HAMPSHIRE	7.20
	DIST. OF COL.	NA

Computed from NEA Research, *Estimates* data bank.

F-9. ESTIMATED PERCENT OF REVENUE FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FROM THE FEDERAL GOVERNMENT, 1987-88 (REVISED)

1.	MISSISSIPPI	15.80
2.	ALABAMA	13.29
3.	NEW MEXICO	11.51
4.	HAWAII	11.45
5.	LOUISIANA	11.20
6.	KENTUCKY	9.88
7.	DIST. OF COL.	9.80
8.	TENNESSEE	9.58
9.	OKLAHOMA	9.43
10.	ARKANSAS	9.03
11.	SOUTH DAKOTA	8.99
12.	WEST VIRGINIA	8.70
13.	SOUTH CAROLINA	8.41
14.	DELAWARE	8.17
15.	TEXAS	8.16
16.	ARIZONA	8.10
17.	MONTANA	7.95
18.	ILLINOIS	7.69
19.	IDAHO	7.40
20.	CALIFORNIA	7.34
21.	NORTH DAKOTA	7.21
22.	NORTH CAROLINA	7.16
23.	GEORGIA	7.10*
24.	ALASKA	7.07
25.	OREGON	6.72
	MAINE	6.72
27.	FLORIDA	6.53
	UNITED STATES	6.43
28.	UTAH	6.21
29.	WASHINGTON	5.80
30.	VIRGINIA	5.74
31.	IOWA	5.63
32.	MISSOURI	5.60
33.	MARYLAND	5.30
34.	NEBRASKA	5.25
35.	INDIANA	5.18
36.	VERMONT	5.13
37.	OHIO	5.12
38.	KANSAS	4.90
39.	COLORADO	4.86
40.	MICHIGAN	4.81
41.	PENNSYLVANIA	4.78
42.	MASSACHUSETTS	4.66
43.	WISCONSIN	4.65
44.	NEW YORK	4.53
45.	MINNESOTA	4.28
46.	RHODE ISLAND	4.21
47.	NEW JERSEY	4.16
48.	WYOMING	4.15
49.	NEVADA	4.12
50.	CONNECTICUT	4.11
51.	NEW HAMPSHIRE	3.04

Computed from NEA Research, *Estimates* data bank.

*Data estimated by NEA.

F-10. ESTIMATED PERCENT OF REVENUE FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS FROM THE FEDERAL GOVERNMENT, 1988-89

1.	MISSISSIPPI	15.04*
2.	ALABAMA	12.99
3.	LOUISIANA	10.97
4.	DIST. OF COL.	10.56
5.	KENTUCKY	9.95
6.	TENNESSEE	9.60
7.	OKLAHOMA	9.39
8.	ARKANSAS	9.31
9.	ALASKA	8.92*
10.	SOUTH DAKOTA	8.78*
11.	NEW MEXICO	8.74
12.	WEST VIRGINIA	8.70
13.	MONTANA	8.32*
14.	ILLINOIS	8.16
15.	DELAWARE	8.02
16.	TEXAS	8.01
17.	SOUTH CAROLINA	8.00
18.	HAWAII	7.95
19.	CALIFORNIA	7.39
20.	NORTH DAKOTA	7.33*
21.	GEORGIA	7.10*
22.	IDAHO	7.01
23.	NORTH CAROLINA	6.88
24.	MAINE	6.84
25.	OREGON	6.26
	UNITED STATES	6.26
	FLORIDA	6.26
27.	UTAH	6.20
28.	WASHINGTON	5.90
29.	VERMONT	5.78
30.	IOWA	5.63
31.	MISSOURI	5.47
32.	KANSAS	5.34
33.	MARYLAND	5.23
34.	NEBRASKA	5.19*
35.	OHIO	5.02
36.	NEW YORK	4.95
37.	COLORADO	4.77*
38.	VIRGINIA	4.70
39.	MASSACHUSETTS	4.56
40.	WYOMING	4.55
41.	PENNSYLVANIA	4.48
42.	WISCONSIN	4.46
43.	NEVADA	4.34
	MINNESOTA	4.34
45.	INDIANA	4.05*
	RHODE ISLAND	4.05*
47.	NEW JERSEY	3.99
48.	CONNECTICUT	3.95
49.	MICHIGAN	3.92*
50.	ARIZONA	3.91*
51.	NEW HAMPSHIRE	2.85

Computed from NEA Research, *Estimates* data bank.

F-11. LOCAL PUBLIC SCHOOL REVENUE AS A PERCENT OF COMBINED STATE AND LOCAL SCHOOL REVENUE, 1988-89

1.	DIST. OF COL.	100.00
2.	NEW HAMPSHIRE	92.59
3.	NEBRASKA	74.11*
4.	OREGON	71.57
5.	SOUTH DAKOTA	69.28*
6.	VIRGINIA	63.59
7.	MICHIGAN	62.24*
8.	ILLINOIS	60.08
9.	COLORADO	59.52*
10.	NEVADA	58.74
11.	MARYLAND	58.46
12.	WISCONSIN	58.16
13.	MISSOURI	57.07
14.	MASSACHUSETTS	56.33
15.	VERMONT	56.03
16.	NEW JERSEY	54.61
17.	KANSAS	54.37
18.	NEW YORK	53.76
19.	CONNECTICUT	53.00
20.	TEXAS	52.82
21.	RHODE ISLAND	52.54
22.	PENNSYLVANIA	51.25
23.	IOWA	51.10
24.	OHIO	49.67
25.	ARIZONA	47.22
26.	MONTANA	47.01*
	UNITED STATES	46.62
27.	WYOMING	45.71
28.	NORTH DAKOTA	45.57
29.	TENNESSEE	45.00
30.	FLORIDA	42.65
31.	MAINE	42.56
32.	SOUTH CAROLINA	41.40
33.	MINNESOTA	41.34
34.	UTAH	39.61
35.	LOUISIANA	38.30
36.	INDIANA	36.80*
37.	MISSISSIPPI	35.93*
38.	GEORGIA	35.74*
39.	IDAHO	35.31
40.	ARKANSAS	32.90
41.	OKLAHOMA	31.10
42.	WEST VIRGINIA	30.67
43.	NORTH CAROLINA	30.33
44.	ALASKA	30.16*
45.	DELAWARE	26.00
46.	CALIFORNIA	25.35
47.	WASHINGTON	22.59
48.	KENTUCKY	22.34
49.	ALABAMA	21.11
50.	NEW MEXICO	16.12
51.	HAWAII	0.14

Computed from NEA Research, *Estimates* data bank.

*Data estimated by NEA.

GOVERNMENT EXPENDITURES

State and local government spending characteristics provide useful comparative information about the resources, needs and priorities for public services. Expenditures for government programs vary across states for many reasons, and state-by-state comparisons should be made while keeping them in mind—demographic, economic, and political factors are but a few.

Tables in the G Series describe the spending done by state governments and by state and local governments combined. Expenditure data are expressed on a per capita basis, allowing closer comparison of the differences in levels and objects of state and local government spending, as well as their positions relative to the U.S. average. Use of state personal income in selected tables provides opportunities for comparing the relative "effort" of government units to fund program areas, including public education.

G-1. PER CAPITA TOTAL GENERAL EXPENDITURES OF STATE GOVERNMENTS FOR ALL FUNCTIONS, 1986-87

1.	ALASKA	$7,689.08
2.	WYOMING	2,959.96
3.	DELAWARE	2,250.49
4.	NEW YORK	2,247.00
5.	MASSACHUSETTS	2,220.33
6.	HAWAII	2,208.74
7.	NORTH DAKOTA	2,160.99
8.	NEW MEXICO	2,049.22
9.	RHODE ISLAND	2,040.01
10.	CALIFORNIA	2,004.11
11.	MINNESOTA	1,984.13
12.	VERMONT	1,963.92
13.	NEW JERSEY	1,901.16
14.	CONNECTICUT	1,888.01
15.	WASHINGTON	1,846.98
16.	WISCONSIN	1,803.41
17.	MICHIGAN	1,793.87
18.	MONTANA	1,767.25
19.	UTAH	1,745.18
20.	SOUTH DAKOTA	1,742.94
21.	MAINE	1,721.52
22.	MARYLAND	1,704.80
23.	WEST VIRGINIA	1,687.77
	UNITED STATES	1,663.81
24.	IOWA	1,656.16
25.	OREGON	1,630.46
26.	NEVADA	1,618.60
27.	LOUISIANA	1,615.07
28.	ARIZONA	1,595.47
29.	KENTUCKY	1,568.14
30.	OHIO	1,559.42
31.	VIRGINIA	1,531.15
32.	SOUTH CAROLINA	1,491.19
33.	ILLINOIS	1,475.16
34.	PENNSYLVANIA	1,474.82
35.	NORTH CAROLINA	1,462.58
36.	COLORADO	1,430.12
37.	INDIANA	1,423.64
38.	ALABAMA	1,413.00
39.	OKLAHOMA	1,411.77
40.	IDAHO	1,401.92
41.	NEBRASKA	1,386.17
42.	MISSISSIPPI	1,354.47
43.	GEORGIA	1,353.77
44.	ARKANSAS	1,348.22
45.	KANSAS	1,333.65
46.	MISSOURI	1,299.08
47.	TENNESSEE	1,269.15
48.	NEW HAMPSHIRE	1,224.81
49.	FLORIDA	1,211.87
50.	TEXAS	1,148.05
	DIST. OF COL.	NA

Bureau of the Census, *State Government Finances in 1987*, p. 47.

G-2. STATE GOVERNMENT GENERAL EXPENDITURES IN 1986-87, PER $1,000 OF PERSONAL INCOME IN 1987

1.	ALASKA	$421.55
2.	WYOMING	232.77
3.	NEW MEXICO	172.57
4.	NORTH DAKOTA	166.19
5.	WEST VIRGINIA	154.92
6.	UTAH	153.54
7.	MONTANA	143.08
8.	HAWAII	140.94
9.	LOUISIANA	140.79
10.	SOUTH DAKOTA	138.85
11.	VERMONT	137.27
12.	DELAWARE	134.81
13.	MISSISSIPPI	131.62
14.	RHODE ISLAND	131.15
15.	KENTUCKY	130.04
16.	NEW YORK	124.80
17.	MINNESOTA	124.58
18.	SOUTH CAROLINA	124.24
19.	MAINE	123.41
20.	WISCONSIN	122.34
21.	WASHINGTON	118.39
22.	ALABAMA	118.34
23.	IDAHO	118.10
24.	ARKANSAS	117.16
25.	MICHIGAN	116.54
26.	IOWA	116.33
27.	OREGON	116.13
28.	MASSACHUSETTS	115.98
29.	OKLAHOMA	112.48
30.	CALIFORNIA	112.46
31.	ARIZONA	111.46
32.	NORTH CAROLINA	109.85
	UNITED STATES	107.20
33.	OHIO	106.72
34.	INDIANA	102.31
35.	NEVADA	98.88
36.	TENNESSEE	98.54
37.	PENNSYLVANIA	96.95
38.	NEBRASKA	96.72
39.	GEORGIA	94.67
40.	MARYLAND	94.07
41.	NEW JERSEY	93.41
42.	VIRGINIA	92.70
43.	COLORADO	91.76
44.	ILLINOIS	89.72
45.	CONNECTICUT	88.77
46.	MISSOURI	88.45
47.	KANSAS	88.17
48.	TEXAS	82.80
49.	FLORIDA	77.76
50.	NEW HAMPSHIRE	69.87
	DIST. OF COL.	NA

Computed from Bureau of the Census, *State Government Finances in 1987*, p. 20, and Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

G-3. PER CAPITA TOTAL GENERAL EXPENDITURES OF STATE AND LOCAL GOVERNMENTS, 1986-87

1.	ALASKA	$9,955.54
2.	DIST. OF COL.	5,162.86
3.	WYOMING	4,423.76
4.	NEW YORK	3,900.17
5.	MINNESOTA	3,280.78
6.	CALIFORNIA	3,057.57
7.	NEW JERSEY	3,034.49
8.	MASSACHUSETTS	2,993.25
9.	DELAWARE	2,989.62
10.	CONNECTICUT	2,925.43
11.	MICHIGAN	2,898.05
12.	NORTH DAKOTA	2,896.26
13.	MONTANA	2,881.25
14.	WISCONSIN	2,843.03
15.	COLORADO	2,835.33
16.	HAWAII	2,831.30
17.	NEVADA	2,809.75
18.	OREGON	2,809.61
19.	ARIZONA	2,802.83
20.	RHODE ISLAND	2,788.35
21.	WASHINGTON	2,777.01
22.	MARYLAND	2,762.37
23.	VERMONT	2,749.23
24.	NEW MEXICO	2,694.09
	UNITED STATES	2,685.33
25.	UTAH	2,545.33
26.	SOUTH DAKOTA	2,543.77
27.	ILLINOIS	2,518.55
28.	IOWA	2,514.54
29.	KANSAS	2,491.71
30.	NEBRASKA	2,477.98
31.	MAINE	2,474.82
32.	LOUISIANA	2,468.83
33.	OHIO	2,434.66
34.	VIRGINIA	2,399.54
35.	GEORGIA	2,396.69
36.	FLORIDA	2,351.37
37.	PENNSYLVANIA	2,350.02
38.	TEXAS	2,323.95
39.	WEST VIRGINIA	2,247.68
40.	NEW HAMPSHIRE	2,237.55
41.	OKLAHOMA	2,215.49
42.	INDIANA	2,161.73
43.	SOUTH CAROLINA	2,120.76
44.	KENTUCKY	2,086.28
45.	IDAHO	2,082.20
46.	NORTH CAROLINA	2,077.80
47.	TENNESSEE	2,077.62
48.	ALABAMA	2,075.14
49.	MISSOURI	2,067.97
50.	MISSISSIPPI	2,026.37
51.	ARKANSAS	1,906.62

Bureau of the Census, *Government Finances in 1986-87*, p. 100.

G-4. STATE AND LOCAL GOVERNMENT GENERAL EXPENDITURES IN 1986-87, PER $1,000 OF PERSONAL INCOME IN 1987

1.	ALASKA	$546.79
2.	WYOMING	347.92
3.	DIST. OF COL.	252.42
4.	MONTANA	233.37
5.	NEW MEXICO	226.88
6.	UTAH	223.97
7.	NORTH DAKOTA	222.74
8.	NEW YORK	217.59
9.	LOUISIANA	215.22
10.	WEST VIRGINIA	206.31
11.	MINNESOTA	205.99
12.	SOUTH DAKOTA	202.65
13.	OREGON	200.11
14.	MISSISSIPPI	196.92
15.	ARIZONA	195.84
16.	WISCONSIN	194.06
17.	VERMONT	193.14
18.	MICHIGAN	188.75
19.	COLORADO	181.93
20.	HAWAII	180.89
21.	RHODE ISLAND	179.90
22.	DELAWARE	179.15
23.	WASHINGTON	178.31
24.	MAINE	177.95
25.	IOWA	176.85
26.	SOUTH CAROLINA	176.69
27.	OKLAHOMA	176.53
28.	IDAHO	175.48
29.	CALIFORNIA	174.95
	UNITED STATES	174.11
30.	ALABAMA	173.79
31.	KENTUCKY	173.00
32.	NEBRASKA	172.96
33.	NEVADA	171.80
34.	TEXAS	167.61
35.	GEORGIA	167.60
36.	OHIO	166.62
37.	ARKANSAS	165.68
38.	KANSAS	164.74
39.	TENNESSEE	161.30
40.	MASSACHUSETTS	157.36
41.	NORTH CAROLINA	156.06
42.	INDIANA	155.55
43.	PENNSYLVANIA	154.89
44.	ILLINOIS	153.18
45.	MARYLAND	152.42
46.	FLORIDA	150.88
47.	NEW JERSEY	149.30
48.	VIRGINIA	145.28
49.	MISSOURI	140.93
50.	CONNECTICUT	137.55
51.	NEW HAMPSHIRE	127.64

Computed from Bureau of the Census, *Government Finances in 1986-87*, p. 24; and Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

G-5. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR PUBLIC WELFARE, 1986-87

1.	DIST. OF COL.	$897.31
2.	NEW YORK	640.81
3.	ALASKA	554.66
4.	MASSACHUSETTS	510.15
5.	RHODE ISLAND	498.91
6.	WISCONSIN	487.09
7.	MINNESOTA	479.44
8.	MICHIGAN	461.63
9.	MAINE	427.26
10.	CALIFORNIA	408.21
11.	OHIO	391.28
12.	PENNSYLVANIA	370.70
13.	CONNECTICUT	369.54
14.	NORTH DAKOTA	351.48
15.	NEW JERSEY	350.44
16.	VERMONT	346.41
17.	ILLINOIS	337.12
	UNITED STATES	329.05
18.	WASHINGTON	314.37
19.	MARYLAND	309.87
20.	MONTANA	305.66
21.	IOWA	302.41
22.	HAWAII	285.10
23.	COLORADO	280.09
24.	KENTUCKY	269.98
25.	WEST VIRGINIA	266.38
26.	NEBRASKA	260.26
27.	OKLAHOMA	258.91
28.	NEW HAMPSHIRE	255.93
29.	INDIANA	255.00
30.	TENNESSEE	250.38
31.	LOUISIANA	236.14
32.	UTAH	233.67
33.	WYOMING	231.98
34.	ARKANSAS	227.48
35.	NEW MEXICO	219.36
36.	SOUTH DAKOTA	218.00
37.	MISSOURI	217.17
38.	DELAWARE	215.99
39.	ARIZONA	214.45
40.	KANSAS	213.87
41.	OREGON	212.65
42.	MISSISSIPPI	211.92
43.	GEORGIA	209.41
44.	NORTH CAROLINA	196.98
45.	VIRGINIA	188.17
46.	SOUTH CAROLINA	181.25
47.	FLORIDA	171.23
48.	IDAHO	170.24
49.	NEVADA	162.26
50.	TEXAS	158.72
51.	ALABAMA	157.19

Bureau of the Census, *Government Finances in 1986-87*, p. 100.

G-6. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR HEALTH AND HOSPITALS, 1986-87

1.	WYOMING	$527.77
2.	DIST. OF COL.	485.37
3.	GEORGIA	432.17
4.	NEW YORK	394.84
5.	ALABAMA	324.85
6.	MISSISSIPPI	323.88
7.	SOUTH CAROLINA	294.54
8.	LOUISIANA	292.97
9.	MICHIGAN	287.12
10.	MASSACHUSETTS	278.15
11.	CALIFORNIA	268.99
12.	TENNESSEE	265.52
13.	NEBRASKA	264.88
14.	MINNESOTA	258.52
15.	IOWA	250.33
16.	ALASKA	244.63
17.	FLORIDA	242.15
	UNITED STATES	234.06
18.	VIRGINIA	220.73
19.	MISSOURI	219.27
20.	INDIANA	212.58
21.	OKLAHOMA	208.55
22.	COLORADO	206.71
23.	CONNECTICUT	206.51
24.	OHIO	205.43
25.	NORTH CAROLINA	202.97
26.	NEW MEXICO	202.59
27.	KANSAS	199.30
28.	RHODE ISLAND	196.74
29.	WASHINGTON	195.94
30.	IDAHO	195.03
31.	NEVADA	192.43
32.	TEXAS	188.11
33.	HAWAII	185.21
34.	OREGON	176.09
35.	NEW JERSEY	174.58
36.	UTAH	174.36
37.	ARKANSAS	173.19
38.	WISCONSIN	171.87
39.	NORTH DAKOTA	165.57
40.	ILLINOIS	157.45
41.	MONTANA	147.92
42.	DELAWARE	147.39
43.	WEST VIRGINIA	142.91
44.	KENTUCKY	129.95
45.	PENNSYLVANIA	129.41
46.	ARIZONA	126.03
47.	NEW HAMPSHIRE	122.62
48.	SOUTH DAKOTA	121.24
49.	MAINE	116.78
50.	MARYLAND	113.28
51.	VERMONT	98.10

Bureau of the Census, *Government Finances in 1986-87*, p. 100.

G-7. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR POLICE PROTECTION, 1986-87

1.	DIST. OF COL.	$372.56
2.	ALASKA	211.45
3.	NEW YORK	158.22
4.	CALIFORNIA	144.91
5.	NEVADA	134.88
6.	ARIZONA	128.43
7.	NEW JERSEY	124.63
8.	FLORIDA	123.59
9.	WYOMING	123.11
10.	COLORADO	117.01
11.	MARYLAND	113.20
12.	ILLINOIS	110.96
13.	MICHIGAN	106.25
14.	CONNECTICUT	106.18
15.	MASSACHUSETTS	106.04
16.	WISCONSIN	102.95
17.	HAWAII	101.63
	UNITED STATES	101.42
18.	DELAWARE	100.27
19.	RHODE ISLAND	95.62
20.	NEW MEXICO	95.26
21.	OREGON	95.02
22.	LOUISIANA	93.61
23.	WASHINGTON	88.81
24.	OHIO	87.04
25.	VIRGINIA	85.60
26.	MINNESOTA	83.29
27.	UTAH	82.25
28.	TEXAS	82.12
29.	MISSOURI	81.14
30.	NEW HAMPSHIRE	78.44
31.	GEORGIA	75.37
32.	PENNSYLVANIA	74.93
33.	KANSAS	73.87
34.	NORTH CAROLINA	72.37
35.	IDAHO	71.72
36.	MONTANA	69.58
37.	IOWA	69.48
38.	OKLAHOMA	66.18
39.	NEBRASKA	65.96
40.	ALABAMA	64.05
41.	TENNESSEE	63.93
42.	SOUTH CAROLINA	63.20
43.	SOUTH DAKOTA	62.21
44.	MAINE	62.09
45.	VERMONT	61.67
46.	KENTUCKY	59.15
47.	INDIANA	57.69
48.	MISSISSIPPI	54.16
49.	NORTH DAKOTA	53.29
50.	ARKANSAS	51.28
51.	WEST VIRGINIA	42.62

Bureau of the Census, *Government Finances in 1986-87*, p. 101.

G-8. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR FIRE PROTECTION, 1986-87

1.	DIST. OF COL.	$140.89
2.	ALASKA	96.61
3.	NEVADA	78.04
4.	CALIFORNIA	77.08
5.	MASSACHUSETTS	76.72
6.	RHODE ISLAND	73.30
7.	NEW YORK	62.10
8.	CONNECTICUT	61.52
9.	OREGON	61.33
10.	ILLINOIS	52.39
11.	MARYLAND	49.76
12.	WASHINGTON	48.08
13.	WISCONSIN	47.15
14.	FLORIDA	45.66
	UNITED STATES	44.82
15.	HAWAII	44.29
16.	COLORADO	44.00
17.	OHIO	43.85
18.	VIRGINIA	43.71
19.	WYOMING	43.66
20.	ARIZONA	43.55
21.	NEW HAMPSHIRE	42.05
22.	NEW JERSEY	41.93
23.	MICHIGAN	36.88
24.	TEXAS	36.60
25.	MAINE	35.89
26.	GEORGIA	34.52
27.	NEW MEXICO	34.18
28.	KANSAS	32.94
29.	MISSOURI	32.55
30.	OKLAHOMA	32.35
31.	TENNESSEE	31.09
32.	LOUISIANA	30.59
33.	MINNESOTA	29.67
34.	UTAH	29.16
35.	NEBRASKA	28.89
36.	IDAHO	28.78
37.	ALABAMA	28.07
38.	INDIANA	27.96
39.	IOWA	26.84
40.	NORTH CAROLINA	25.67
41.	NORTH DAKOTA	25.29
42.	KENTUCKY	23.44
43.	VERMONT	23.13
44.	MONTANA	21.87
45.	PENNSYLVANIA	21.51
46.	MISSISSIPPI	21.50
47.	SOUTH CAROLINA	20.83
48.	SOUTH DAKOTA	19.85
49.	ARKANSAS	18.67
50.	WEST VIRGINIA	16.47
51.	DELAWARE	15.61

Bureau of the Census, *Government Finances in 1986-87*, p. 101.

G-9. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR HIGHWAYS, 1986-87

1.	ALASKA	$1,111.54
2.	WYOMING	657.65
3.	MONTANA	379.54
4.	ARIZONA	363.51
5.	SOUTH DAKOTA	347.10
6.	VERMONT	339.16
7.	NORTH DAKOTA	336.25
8.	NEW MEXICO	318.31
9.	MINNESOTA	315.10
10.	IOWA	314.59
11.	KANSAS	313.46
12.	NEBRASKA	284.06
13.	NEVADA	278.78
14.	DELAWARE	272.60
15.	WEST VIRGINIA	264.08
16.	NEW HAMPSHIRE	261.15
17.	WISCONSIN	260.40
18.	MARYLAND	257.90
19.	CONNECTICUT	253.66
20.	VIRGINIA	253.12
21.	IDAHO	251.24
22.	WASHINGTON	249.16
23.	COLORADO	248.71
24.	KENTUCKY	248.60
25.	MAINE	241.14
26.	TEXAS	240.61
27.	NEW JERSEY	238.01
28.	OREGON	229.64
29.	LOUISIANA	227.73
30.	ILLINOIS	220.06
31.	PENNSYLVANIA	216.21
32.	UTAH	214.59
	UNITED STATES	214.46
33.	NEW YORK	213.84
34.	ARKANSAS	213.80
35.	MISSISSIPPI	210.28
36.	OKLAHOMA	201.63
37.	GEORGIA	198.58
38.	TENNESSEE	191.63
39.	MISSOURI	189.05
40.	DIST. OF COL.	187.07
41.	MICHIGAN	176.97
42.	INDIANA	176.28
43.	OHIO	176.20
44.	FLORIDA	174.98
45.	ALABAMA	174.15
46.	MASSACHUSETTS	166.19
47.	RHODE ISLAND	165.84
48.	NORTH CAROLINA	161.48
49.	CALIFORNIA	141.15
50.	HAWAII	136.57
51.	SOUTH CAROLINA	133.68

Bureau of the Census, *Government Finances in 1986-87*, p. 100.

G-10. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR CAPITAL OUTLAY, 1986-87

1.	ALASKA	$2,154.09
2.	DIST. OF COL.	886.07
3.	WYOMING	870.44
4.	ARIZONA	758.61
5.	SOUTH DAKOTA	599.22
6.	COLORADO	590.89
7.	WASHINGTON	571.53
8.	HAWAII	563.26
9.	UTAH	548.91
10.	NEVADA	538.99
11.	TEXAS	538.80
12.	FLORIDA	531.45
13.	NEW YORK	512.60
14.	MINNESOTA	497.04
15.	GEORGIA	494.91
16.	NEW MEXICO	486.89
17.	MONTANA	475.49
18.	MARYLAND	472.31
19.	NEBRASKA	419.08
20.	NORTH DAKOTA	406.20
	UNITED STATES	403.77
21.	NEW JERSEY	397.93
22.	CONNECTICUT	389.51
23.	NORTH CAROLINA	374.16
24.	MASSACHUSETTS	373.78
25.	KANSAS	371.57
26.	CALIFORNIA	368.38
27.	VIRGINIA	359.54
28.	LOUISIANA	359.06
29.	ARKANSAS	358.22
30.	ILLINOIS	357.06
31.	IOWA	350.44
32.	OREGON	348.31
33.	OKLAHOMA	347.47
34.	TENNESSEE	347.35
35.	DELAWARE	337.66
36.	IDAHO	327.88
37.	SOUTH CAROLINA	326.22
38.	MISSOURI	316.11
39.	NEW HAMPSHIRE	312.75
40.	KENTUCKY	309.94
41.	WISCONSIN	309.73
42.	OHIO	290.64
43.	MAINE	285.62
44.	VERMONT	283.76
45.	ALABAMA	277.82
46.	WEST VIRGINIA	273.05
47.	INDIANA	255.46
48.	MICHIGAN	252.97
49.	PENNSYLVANIA	250.02
50.	MISSISSIPPI	244.49
51.	RHODE ISLAND	215.24

Bureau of the Census, *Government Finances in 1986-87*, p. 99.

G-11. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR INTEREST ON DEBT, 1986-87

1.	ALASKA	$1,926.32
2.	DIST. OF COL.	444.96
3.	UTAH	406.66
4.	DELAWARE	369.53
5.	WYOMING	351.91
6.	WASHINGTON	336.51
7.	NEW YORK	301.46
8.	MINNESOTA	289.10
9.	OREGON	280.02
10.	ARIZONA	272.16
11.	RHODE ISLAND	268.73
12.	NEVADA	265.81
13.	LOUISIANA	262.62
14.	NEBRASKA	258.83
15.	NEW JERSEY	257.45
16.	COLORADO	255.47
17.	NEW MEXICO	246.67
18.	TEXAS	246.21
19.	HAWAII	244.65
20.	CONNECTICUT	241.11
21.	MASSACHUSETTS	227.56
22.	MONTANA	219.64
23.	FLORIDA	216.07
24.	MARYLAND	206.21
	UNITED STATES	205.84
25.	NEW HAMPSHIRE	202.20
26.	KANSAS	200.02
27.	KENTUCKY	198.33
28.	PENNSYLVANIA	198.11
29.	SOUTH DAKOTA	194.85
30.	VERMONT	194.46
31.	SOUTH CAROLINA	193.34
32.	OKLAHOMA	187.75
33.	WEST VIRGINIA	181.15
34.	CALIFORNIA	177.58
35.	NORTH DAKOTA	169.88
36.	ILLINOIS	167.24
37.	MAINE	162.75
38.	GEORGIA	161.23
39.	NORTH CAROLINA	151.30
40.	ALABAMA	146.78
41.	WISCONSIN	142.40
42.	MICHIGAN	137.88
43.	TENNESSEE	135.65
44.	OHIO	130.89
45.	IOWA	128.68
46.	VIRGINIA	126.72
47.	MISSOURI	125.48
48.	ARKANSAS	116.10
49.	MISSISSIPPI	109.11
50.	INDIANA	99.47
51.	IDAHO	86.01

Bureau of the Census, *Government Finances in 1986-87*, p. 99.

SCHOOL EXPENDITURES

Expenditures for public education often are compared among states through the use of measures contained in this section. Expenditures for elementary-secondary schools and for higher education can serve as indicators of state and local government "effort" to fund these services. Examples of measures used to compare states on spending for education include current expenditures per pupil in Average Daily Attendance (ADA) or Average Daily Membership (ADM)—two common measurements of education support. In addition, school expenditure data are displayed in relation to state population and state personal income as percentages of total state expenditures, or as proportions of national averages.

Expenditure data are shown for elementary and secondary schools in combination with higher education, and with K-12 spending featured separately. Again, knowledge about public education systems and their funding characteristics is required to make fair comparisons of state-local government financial support of education, relative to that found in other states.

Please see page 53 for additional information provided by the state education departments to help explain data reported for their states in H Series Tables.

H-1. PER CAPITA STATE EXPENDITURES FOR ALL EDUCATION, 1986-87

1.	ALASKA	$1,849.71
2.	WYOMING	1,008.01
3.	DELAWARE	871.77
4.	NEW MEXICO	865.35
5.	WASHINGTON	839.87
6.	UTAH	822.93
7.	NORTH DAKOTA	807.75
8.	CALIFORNIA	803.44
9.	HAWAII	757.78
10.	MINNESOTA	750.21
11.	IOWA	710.11
12.	NORTH CAROLINA	697.51
13.	SOUTH CAROLINA	687.67
14.	ALABAMA	672.68
15.	WEST VIRGINIA	670.61
16.	VERMONT	648.39
17.	ARIZONA	640.61
18.	NEW YORK	638.25
19.	INDIANA	638.21
20.	VIRGINIA	622.90
21.	KENTUCKY	622.05
22.	IDAHO	619.68
	UNITED STATES	617.44
23.	NEVADA	610.41
24.	OKLAHOMA	602.46
25.	COLORADO	597.73
26.	OHIO	595.55
27.	KANSAS	588.66
28.	GEORGIA	585.85
29.	TEXAS	582.99
30.	LOUISIANA	580.69
31.	MONTANA	576.36
32.	WISCONSIN	575.56
33.	MICHIGAN	574.84
34.	MISSISSIPPI	570.90
35.	NEW JERSEY	568.10
36.	MAINE	567.66
37.	RHODE ISLAND	564.57
38.	ARKANSAS	563.95
39.	MISSOURI	556.87
40.	MASSACHUSETTS	534.63
41.	ILLINOIS	520.43
42.	OREGON	513.74
43.	MARYLAND	507.68
44.	TENNESSEE	484.78
45.	CONNECTICUT	479.92
46.	FLORIDA	477.78
47.	NEBRASKA	473.75
48.	PENNSYLVANIA	466.77
49.	SOUTH DAKOTA	448.88
50.	NEW HAMPSHIRE	276.63
	DIST. OF COL.	NA

Bureau of the Census, *State Government Finances in 1987*, p. 47.

H-2. STATE GOVERNMENT EXPENDITURES FOR ALL EDUCATION IN 1986-87, PER $1,000 OF PERSONAL INCOME IN 1987

1.	ALASKA	$101.41
2.	WYOMING	79.27
3.	NEW MEXICO	72.87
4.	UTAH	72.40
5.	NORTH DAKOTA	62.12
6.	WEST VIRGINIA	61.55
7.	SOUTH CAROLINA	57.29
8.	ALABAMA	56.34
9.	MISSISSIPPI	55.44
10.	WASHINGTON	53.84
11.	NORTH CAROLINA	52.39
12.	DELAWARE	52.22
13.	IDAHO	52.20
14.	KENTUCKY	51.58
15.	LOUISIANA	50.62
16.	IOWA	49.88
17.	ARKANSAS	49.01
18.	HAWAII	48.35
19.	OKLAHOMA	48.00
20.	MINNESOTA	47.10
21.	MONTANA	46.66
22.	INDIANA	45.87
23.	VERMONT	45.32
24.	CALIFORNIA	45.08
25.	ARIZONA	44.76
26.	TEXAS	42.05
27.	GEORGIA	40.97
28.	OHIO	40.76
29.	MAINE	40.69
	UNITED STATES	39.78
30.	WISCONSIN	39.04
31.	KANSAS	38.92
32.	COLORADO	38.85
33.	MISSOURI	37.92
34.	VIRGINIA	37.71
35.	TENNESSEE	37.64
36.	MICHIGAN	37.33
37.	NEVADA	37.29
38.	OREGON	36.59
39.	RHODE ISLAND	36.30
40.	SOUTH DAKOTA	35.76
41.	NEW YORK	35.65
42.	NEBRASKA	33.06
43.	ILLINOIS	31.65
44.	PENNSYLVANIA	30.69
45.	FLORIDA	30.66
46.	MARYLAND	28.01
47.	MASSACHUSETTS	27.93
48.	NEW JERSEY	27.91
49.	CONNECTICUT	22.54
50.	NEW HAMPSHIRE	15.78
	DIST. OF COL.	NA

Computed from Bureau of the Census, *State Government Finances in 1987*, p. 20; and Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

H-3. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR ALL EDUCATION, 1986-87

1.	ALASKA	$2,372.90
2.	WYOMING	1,614.75
3.	DELAWARE	1,149.02
4.	NEW YORK	1,136.71
5.	MINNESOTA	1,130.99
6.	VERMONT	1,105.13
7.	MICHIGAN	1,087.04
8.	NORTH DAKOTA	1,081.25
9.	MONTANA	1,075.73
10.	ARIZONA	1,070.51
11.	OREGON	1,064.69
12.	UTAH	1,063.63
13.	WISCONSIN	1,063.42
14.	COLORADO	1,037.19
15.	WASHINGTON	1,009.19
16.	NEW MEXICO	1,005.73
17.	NEW JERSEY	996.78
18.	IOWA	991.00
19.	NEBRASKA	987.05
20.	CALIFORNIA	976.52
21.	KANSAS	959.30
22.	TEXAS	938.36
23.	VIRGINIA	937.67
24.	MARYLAND	935.97
	UNITED STATES	931.22
25.	DIST. OF COL.	911.45
26.	INDIANA	905.41
27.	NORTH CAROLINA	899.57
28.	OHIO	892.04
29.	RHODE ISLAND	889.35
30.	CONNECTICUT	887.47
31.	SOUTH CAROLINA	884.27
32.	MAINE	881.48
33.	ILLINOIS	863.35
34.	MASSACHUSETTS	854.89
35.	OKLAHOMA	840.28
36.	GEORGIA	839.96
37.	WEST VIRGINIA	839.60
38.	SOUTH DAKOTA	831.72
39.	PENNSYLVANIA	830.11
40.	IDAHO	816.99
41.	NEW HAMPSHIRE	808.34
42.	NEVADA	800.59
43.	ARKANSAS	792.55
44.	MISSOURI	791.28
45.	ALABAMA	781.46
46.	LOUISIANA	765.59
47.	HAWAII	757.89
48.	FLORIDA	751.35
49.	MISSISSIPPI	735.67
50.	KENTUCKY	718.82
51.	TENNESSEE	700.48

Bureau of the Census, *Government Finances in 1986-87*, p. 100.

H-4. STATE AND LOCAL GOVERNMENT EXPENDITURES FOR ALL EDUCATION IN 1986-87, PER $1,000 OF PERSONAL INCOME IN 1987

1.	ALASKA	$130.09
2.	WYOMING	126.98
3.	UTAH	93.58
4.	MONTANA	87.10
5.	NEW MEXICO	84.70
6.	NORTH DAKOTA	83.15
7.	VERMONT	77.25
8.	WEST VIRGINIA	77.06
9.	OREGON	75.83
10.	ARIZONA	74.79
11.	SOUTH CAROLINA	73.67
12.	WISCONSIN	72.14
13.	MISSISSIPPI	71.49
14.	MINNESOTA	71.01
15.	MICHIGAN	70.62
16.	IOWA	69.61
17.	NEBRASKA	68.87
	ARKANSAS	68.87
19.	DELAWARE	68.83
20.	IDAHO	68.82
21.	TEXAS	67.68
22.	NORTH CAROLINA	67.57
23.	OKLAHOMA	66.95
24.	LOUISIANA	66.74
25.	COLORADO	66.55
26.	SOUTH DAKOTA	66.26
27.	ALABAMA	65.45
28.	INDIANA	65.07
29.	WASHINGTON	64.69
30.	KANSAS	63.42
31.	MAINE	63.19
32.	NEW YORK	63.13
33.	OHIO	61.05
	UNITED STATES	60.15
34.	KENTUCKY	59.61
35.	GEORGIA	58.74
36.	RHODE ISLAND	57.18
37.	VIRGINIA	56.77
38.	CALIFORNIA	54.80
39.	PENNSYLVANIA	54.57
40.	TENNESSEE	54.38
41.	MISSOURI	53.88
42.	ILLINOIS	52.51
43.	MARYLAND	51.62
44.	NEW JERSEY	48.98
45.	NEVADA	48.91
46.	HAWAII	48.36
47.	FLORIDA	48.21
48.	NEW HAMPSHIRE	46.11
49.	MASSACHUSETTS	44.66
50.	DIST. OF COL.	44.56
51.	CONNECTICUT	41.73

Computed from Bureau of the Census, *Government Finances in 1986-87*, p. 24, and Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30.

H-5. STATE AND LOCAL GOVERNMENT EXPENDITURES FOR ALL EDUCATION AS PERCENT OF TOTAL GENERAL EXPENDITURES FOR ALL FUNCTIONS, 1986-87

1.	NORTH CAROLINA	43.29
2.	INDIANA	41.83
3.	UTAH	41.78
4.	SOUTH CAROLINA	41.70
5.	ARKANSAS	41.57
6.	TEXAS	40.38
7.	VERMONT	40.00
8.	NEBRASKA	39.82
9.	IOWA	39.36
10.	IDAHO	39.22
11.	VIRGINIA	39.08
12.	KANSAS	38.50
13.	DELAWARE	38.42
14.	MISSOURI	38.23
15.	ARIZONA	38.19
16.	OKLAHOMA	37.92
17.	OREGON	37.89
18.	ALABAMA	37.66
19.	MICHIGAN	37.41
20.	WEST VIRGINIA	37.35
21.	NORTH DAKOTA	37.33
	NEW MEXICO	37.33
23.	MONTANA	37.32
24.	WISCONSIN	37.17
25.	OHIO	36.64
26.	COLORADO	36.58
27.	WYOMING	36.50
28.	MISSISSIPPI	36.30
29.	WASHINGTON	36.28
30.	NEW HAMPSHIRE	36.13
31.	MAINE	35.51
32.	PENNSYLVANIA	35.23
33.	GEORGIA	35.05
	UNITED STATES	34.55
34.	MINNESOTA	34.47
35.	KENTUCKY	34.45
36.	ILLINOIS	34.28
37.	MARYLAND	33.87
38.	TENNESSEE	33.72
39.	NEW JERSEY	32.80
40.	SOUTH DAKOTA	32.70
41.	FLORIDA	31.95
42.	RHODE ISLAND	31.78
43.	CALIFORNIA	31.32
44.	LOUISIANA	31.01
45.	CONNECTICUT	30.34
46.	NEW YORK	29.01
47.	NEVADA	28.47
48.	MASSACHUSETTS	28.38
49.	HAWAII	26.74
50.	ALASKA	23.79
	DIST. OF COL.	NA

Computed from Bureau of the Census, *State Government Finances in 1987*, p. 47, and *Government Finances in 1986-87*, p. 26.

H-6. PER CAPITA STATE EXPENDITURES FOR STATE INSTITUTIONS OF HIGHER EDUCATION, 1986-87

1.	ALASKA	$430.84
2.	DELAWARE	398.77
3.	NORTH DAKOTA	391.08
4.	UTAH	378.83
5.	WYOMING	356.11
6.	IOWA	328.30
7.	VERMONT	325.62
8.	WASHINGTON	297.17
9.	MICHIGAN	289.68
10.	ARIZONA	286.72
11.	INDIANA	286.08
12.	CALIFORNIA	283.52
13.	COLORADO	282.50
14.	NEW MEXICO	281.97
15.	MINNESOTA	280.56
16.	NEBRASKA	273.43
17.	NORTH CAROLINA	272.72
18.	VIRGINIA	271.37
19.	HAWAII	269.49
20.	IDAHO	268.30
21.	SOUTH CAROLINA	267.32
22.	ALABAMA	258.67
23.	WISCONSIN	249.99
24.	KANSAS	248.04
25.	OREGON	242.81
26.	OHIO	235.35
27.	SOUTH DAKOTA	235.09
28.	OKLAHOMA	234.39
29.	TEXAS	230.81
	UNITED STATES	228.09
30.	MARYLAND	222.79
31.	KENTUCKY	222.54
32.	MONTANA	220.93
33.	TENNESSEE	208.85
34.	LOUISIANA	207.69
35.	RHODE ISLAND	204.59
36.	MAINE	204.24
37.	MISSOURI	201.58
38.	ARKANSAS	200.81
39.	NEVADA	197.38
40.	GEORGIA	188.21
41.	MISSISSIPPI	187.46
42.	WEST VIRGINIA	186.04
43.	NEW YORK	185.25
44.	ILLINOIS	183.89
45.	NEW HAMPSHIRE	178.75
46.	NEW JERSEY	178.40
47.	MASSACHUSETTS	175.14
48.	CONNECTICUT	158.15
49.	FLORIDA	132.09
50.	PENNSYLVANIA	114.92
	DIST. OF COL.	NA

Bureau of the Census, *State Government Finances in 1987*, p. 47.

H-7. PER CAPITA STATE AND LOCAL GOVERNMENT EXPENDITURES FOR HIGHER EDUCATION, 1986-87

1.	ALASKA	$430.64
2.	WYOMING	400.99
3.	DELAWARE	398.77
4.	NORTH DAKOTA	390.81
5.	UTAH	378.83
6.	IOWA	371.15
7.	ARIZONA	341.00
8.	MINNESOTA	335.42
9.	WISCONSIN	331.79
10.	VERMONT	325.62
11.	MICHIGAN	322.38
12.	NEBRASKA	311.07
13.	OREGON	304.12
14.	KANSAS	303.39
15.	CALIFORNIA	301.99
16.	NEW MEXICO	297.19
17.	WASHINGTON	297.17
18.	NORTH CAROLINA	295.04
19.	COLORADO	290.39
20.	INDIANA	286.08
21.	IDAHO	282.54
22.	VIRGINIA	271.37
23.	HAWAII	269.49
24.	SOUTH CAROLINA	267.32
25.	MARYLAND	264.50
26.	ALABAMA	258.67
27.	TEXAS	257.13
	UNITED STATES	247.50
28.	OHIO	243.66
29.	SOUTH DAKOTA	235.09
30.	OKLAHOMA	234.17
31.	MONTANA	228.06
32.	ILLINOIS	227.80
33.	MISSISSIPPI	225.67
34.	MISSOURI	222.77
35.	KENTUCKY	222.52
36.	NEW YORK	215.66
37.	TENNESSEE	208.85
38.	LOUISIANA	208.22
39.	NEW JERSEY	207.20
40.	RHODE ISLAND	204.59
41.	MAINE	204.24
42.	ARKANSAS	200.81
43.	NEVADA	197.38
44.	GEORGIA	189.86
45.	WEST VIRGINIA	186.04
46.	NEW HAMPSHIRE	178.75
47.	MASSACHUSETTS	176.21
48.	CONNECTICUT	158.15
49.	DIST. OF COL.	137.88
50.	FLORIDA	134.95
51.	PENNSYLVANIA	130.40

Bureau of the Census, *Government Finances in 1986-87*, p. 100.

H-8. PER CAPITA EXPENDITURES OF STATE AND LOCAL GOVERNMENTS FOR LOCAL PUBLIC SCHOOLS, 1986-87

1.	ALASKA	$1,828.28
2.	WYOMING	1,181.74
3.	NEW YORK	860.78
4.	MONTANA	787.25
5.	DIST. OF COL.	773.57
6.	NEW JERSEY	755.94
7.	MINNESOTA	750.67
8.	MICHIGAN	733.69
9.	OREGON	731.61
10.	COLORADO	726.92
11.	VERMONT	710.22
12.	ARIZONA	697.88
13.	WISCONSIN	694.31
14.	CONNECTICUT	680.97
15.	WASHINGTON	680.54
16.	NEW MEXICO	677.50
17.	TEXAS	665.68
18.	DELAWARE	661.08
19.	NORTH DAKOTA	653.48
20.	NEBRASKA	644.83
21.	UTAH	644.70
	UNITED STATES	644.13
22.	CALIFORNIA	642.66
23.	KANSAS	636.94
24.	MASSACHUSETTS	635.03
25.	VIRGINIA	633.59
26.	PENNSYLVANIA	633.40
27.	MARYLAND	630.40
28.	OHIO	629.23
29.	GEORGIA	622.66
30.	MAINE	621.58
31.	WEST VIRGINIA	611.40
32.	NEW HAMPSHIRE	603.58
33.	RHODE ISLAND	595.78
34.	IOWA	585.33
35.	ILLINOIS	585.28
36.	OKLAHOMA	583.02
37.	NEVADA	578.31
38.	INDIANA	574.62
39.	FLORIDA	573.28
40.	NORTH CAROLINA	572.12
41.	SOUTH CAROLINA	567.70
42.	SOUTH DAKOTA	566.02
43.	MISSOURI	544.63
44.	ARKANSAS	534.01
45.	LOUISIANA	515.38
46.	IDAHO	501.12
47.	HAWAII	475.10
48.	MISSISSIPPI	474.29
49.	KENTUCKY	442.79
50.	TENNESSEE	432.19
51.	ALABAMA	420.92

Bureau of the Census, *Government Finances in 1986-87*, p. 100.

H-9. ESTIMATED CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1987-88 (REVISED)

1.	ALASKA	$7,001
2.	NEW YORK	7,046
3.	NEW JERSEY	6,931
4.	CONNECTICUT	6,423
5.	DIST. OF COL.	5,848
6.	MASSACHUSETTS	5,680
7.	WYOMING	5,509
8.	RHODE ISLAND	5,376
9.	DELAWARE	5,138
10.	PENNSYLVANIA	5,052
11.	WISCONSIN	4,949
12.	MARYLAND	4,895
13.	VERMONT	4,791
14.	OREGON	4,661
15.	COLORADO	4,462
16.	VIRGINIA	4,436
17.	MICHIGAN	4,433
18.	MAINE	4,427
19.	MINNESOTA	4,390
20.	FLORIDA	4,356
21.	ILLINOIS	4,285
	UNITED STATES	4,279
22.	KANSAS	4,275
23.	MONTANA	4,217
24.	IOWA	4,131
25.	NEW HAMPSHIRE	4,087
26.	WASHINGTON	4,023
27.	CALIFORNIA	3,916
28.	HAWAII	3,859
29.	OHIO	3,825
30.	NEW MEXICO	3,788
31.	TEXAS	3,722
32.	NORTH CAROLINA	3,720
33.	GEORGIA	3,715*
34.	WEST VIRGINIA	3,692
35.	INDIANA	3,650
36.	MISSOURI	3,641
37.	NEVADA	3,626
38.	NEBRASKA	3,600
39.	ARIZONA	3,451
40.	KENTUCKY	3,444
41.	NORTH DAKOTA	3,390
42.	SOUTH CAROLINA	3,382
43.	SOUTH DAKOTA	3,178
44.	LOUISIANA	3,166
45.	OKLAHOMA	3,130
46.	TENNESSEE	3,092
47.	ALABAMA	2,869
48.	IDAHO	2,778
49.	MISSISSIPPI	2,716
50.	ARKANSAS	2,618
51.	UTAH	2,442

Computed from NEA Research, *Estimates* data bank.

NOTE: California ADA count includes excused absences.

*Data estimated by NEA.

H-10. CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN AVERAGE DAILY ATTENDANCE AS PERCENT OF NATIONAL AVERAGE, 1987-88 (REVISED)

1.	ALASKA	165.72
2.	NEW YORK	164.67
3.	NEW JERSEY	162.03
4.	CONNECTICUT	150.11
5.	DIST. OF COL.	136.56
6.	MASSACHUSETTS	132.74
7.	WYOMING	128.61
8.	RHODE ISLAND	125.64
9.	DELAWARE	120.08
10.	PENNSYLVANIA	118.07
11.	WISCONSIN	115.52
12.	MARYLAND	114.39
13.	VERMONT	111.96
14.	OREGON	108.93
15.	COLORADO	104.27
16.	VIRGINIA	103.67
17.	MICHIGAN	103.59
18.	MAINE	103.45
19.	MINNESOTA	102.60
20.	FLORIDA	101.80
21.	ILLINOIS	100.14
	UNITED STATES	100.00
22.	KANSAS	99.91
23.	MONTANA	98.54
24.	IOWA	96.53
25.	NEW HAMPSHIRE	95.52
26.	WASHINGTON	94.01
27.	CALIFORNIA	91.53
28.	HAWAII	90.17
29.	OHIO	89.38
30.	NEW MEXICO	88.52
31.	TEXAS	86.99
32.	NORTH CAROLINA	86.94
33.	GEORGIA	86.81*
34.	WEST VIRGINIA	86.28
35.	INDIANA	85.30
36.	MISSOURI	85.10
37.	NEVADA	84.73
38.	NEBRASKA	84.12
39.	ARIZONA	80.64
40.	KENTUCKY	80.48
41.	NORTH DAKOTA	79.24
42.	SOUTH CAROLINA	79.04
43.	SOUTH DAKOTA	74.16
44.	LOUISIANA	74.00
45.	OKLAHOMA	73.15
46.	TENNESSEE	72.26
47.	ALABAMA	67.05
48.	IDAHO	64.92
49.	MISSISSIPPI	63.48
50.	ARKANSAS	61.19
51.	UTAH	57.06

Computed from NEA Research, *Estimates* data bank.

NOTE: California ADA count includes excused absences.

*Data estimated by NEA.

H-11. ESTIMATED CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN AVERAGE DAILY ATTENDANCE, 1988-89

1.	NEW JERSEY	$7,571
2.	NEW YORK	7,561
3.	ALASKA	7,543*
4.	CONNECTICUT	7,261
5.	DIST. OF COL.	6,219
6.	MASSACHUSETTS	6,118
7.	RHODE ISLAND	5,939
8.	PENNSYLVANIA	5,520
9.	DELAWARE	5,506
10.	WYOMING	5,462
11.	MARYLAND	5,391
12.	WISCONSIN	5,259
13.	VERMONT	5,115
14.	MAINE	4,845
	OREGON	4,845
16.	VIRGINIA	4,744
17.	FLORIDA	4,669
18.	COLORADO	4,633*
19.	MINNESOTA	4,582
20.	MICHIGAN	4,576*
21.	NEW HAMPSHIRE	4,563
	UNITED STATES	4,541
22.	ILLINOIS	4,513
23.	KANSAS	4,404
24.	WASHINGTON	4,334
25.	IOWA	4,260
26.	MONTANA	4,259*
27.	GEORGIA	4,145*
28.	OHIO	4,139
29.	CALIFORNIA	4,075
30.	HAWAII	4,034*
31.	NEW MEXICO	3,973
32.	NEVADA	3,887
33.	NORTH CAROLINA	3,872
34.	INDIANA	3,858*
35.	TEXAS	3,842
36.	MISSOURI	3,838
37.	WEST VIRGINIA	3,822
38.	ARIZONA	3,751
39.	NEBRASKA	3,732*
40.	KENTUCKY	3,655
41.	SOUTH CAROLINA	3,560
42.	NORTH DAKOTA	3,411
43.	SOUTH DAKOTA	3,329*
44.	LOUISIANA	3,308
45.	TENNESSEE	3,305
46.	OKLAHOMA	3,212
47.	ALABAMA	3,182
48.	IDAHO	2,946
49.	MISSISSIPPI	2,917*
50.	ARKANSAS	2,698
51.	UTAH	2,571*

Computed from NEA Research, *Estimates* data bank.

NOTE: California ADA count includes excused absences.

H-12. CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN AVERAGE DAILY ATTENDANCE AS PERCENT OF NATIONAL AVERAGE, 1988-89

1.	NEW JERSEY	166.73
2.	NEW YORK	166.51
3.	ALASKA	166.11*
4.	CONNECTICUT	159.90
5.	DIST. OF COL.	136.94
6.	MASSACHUSETTS	134.74
7.	RHODE ISLAND	130.78
8.	PENNSYLVANIA	121.56
9.	DELAWARE	121.26
10.	WYOMING	120.29
11.	MARYLAND	118.72
12.	WISCONSIN	115.81
13.	VERMONT	112.64
14.	MAINE	106.70
	OREGON	106.70
16.	VIRGINIA	104.46
17.	FLORIDA	102.82
18.	COLORADO	102.04*
19.	MINNESOTA	100.90
20.	MICHIGAN	100.76*
21.	NEW HAMPSHIRE	100.49
	UNITED STATES	100.00
22.	ILLINOIS	99.37
23.	KANSAS	96.98
24.	WASHINGTON	95.43
25.	IOWA	93.80
26.	MONTANA	93.78*
27.	GEORGIA	91.24*
28.	OHIO	91.14
29.	CALIFORNIA	89.74
30.	HAWAII	88.82*
31.	NEW MEXICO	87.49
32.	NEVADA	85.60
33.	NORTH CAROLINA	85.26
34.	INDIANA	84.97*
35.	TEXAS	84.60
36.	MISSOURI	84.52
37.	WEST VIRGINIA	84.16
38.	ARIZONA	82.59
39.	NEBRASKA	82.18*
40.	KENTUCKY	80.49
41.	SOUTH CAROLINA	78.40
42.	NORTH DAKOTA	75.13
43.	SOUTH DAKOTA	73.31*
44.	LOUISIANA	72.85
45.	TENNESSEE	72.78
46.	OKLAHOMA	70.73
47.	ALABAMA	70.06
48.	IDAHO	64.88
49.	MISSISSIPPI	64.23*
50.	ARKANSAS	59.41
51.	UTAH	56.62

Computed from NEA Research, *Estimates* data bank.

NOTE: California ADA count includes excused absences.

M-13. ESTIMATED CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS IN 1986-87, PER $1,000 OF PERSONAL INCOME IN 1987

1. WYOMING	$81.30
2. ALASKA	72.44*
3. MONTANA	56.70*
4. WEST VIRGINIA	56.29
5. NEW MEXICO	49.69
6. UTAH	48.87
7. VERMONT	48.68
8. OREGON	47.31
9. NEW YORK	45.88
10. TEXAS	45.22
11. MAINE	45.18
12. WISCONSIN	44.98
13. IDAHO	44.34
14. MISSISSIPPI	44.28*
15. LOUISIANA	43.72
16. NORTH DAKOTA	43.65
17. SOUTH CAROLINA	43.23
18. MICHIGAN	42.88*
19. IOWA	42.82
20. MINNESOTA	41.27
21. OKLAHOMA	41.00
22. COLORADO	40.89*
23. SOUTH DAKOTA	40.62*
24. NORTH CAROLINA	40.59
25. KANSAS	40.51
26. NEW JERSEY	40.42
27. RHODE ISLAND	40.40
28. KENTUCKY	40.02
29. INDIANA	39.63*
30. PENNSYLVANIA	39.53
UNITED STATES	39.12
31. DELAWARE	38.87
32. GEORGIA	38.80*
33. WASHINGTON	38.52
34. OHIO	38.07
ALABAMA	38.07
36. NEBRASKA	37.56*
37. ARIZONA	36.79
38. VIRGINIA	36.41
39. CONNECTICUT	36.04
40. TENNESSEE	35.16
41. MARYLAND	35.14
42. HAWAII	34.74*
43. ILLINOIS	34.27
44. MASSACHUSETTS	33.77
45. CALIFORNIA	33.59
46. ARKANSAS	32.76
47. MISSOURI	32.18
48. FLORIDA	32.12
49. DIST. OF COL.	32.04
50. NEVADA	32.03
51. NEW HAMPSHIRE	29.39

Computed from Bureau of Economic Analysis, *Survey of Current Business*, August 1988, p. 30, and NEA Research, *Estimates* data bank.

*Data estimated by NEA.

M-14. CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN AVERAGE DAILY MEMBERSHIP, 1987-88 (REVISED)

1. ALASKA	$6,588
2. NEW JERSEY	6,441
3. NEW YORK	6,402
4. CONNECTICUT	6,018
5. DIST. OF COL.	5,364
6. WYOMING	5,216
7. MASSACHUSETTS	5,008
8. RHODE ISLAND	4,947
9. DELAWARE	4,781
10. PENNSYLVANIA	4,699
11. WISCONSIN	4,662
12. VERMONT	4,582
13. MARYLAND	4,500
14. OREGON	4,359
15. COLORADO	4,295
16. MAINE	4,231
17. VIRGINIA	4,177
18. MINNESOTA	4,166
19. KANSAS	4,050
20. MONTANA	4,027
21. FLORIDA	4,004
22. ILLINOIS	3,989
23. IOWA	3,934
24. NEW HAMPSHIRE	3,850
25. WASHINGTON	3,771
26. HAWAII	3,612
27. OHIO	3,575
28. GEORGIA	3,562*
29. NORTH CAROLINA	3,511
30. INDIANA	3,467
31. NEBRASKA	3,439
32. NEW MEXICO	3,409
33. NEVADA	3,359
34. ARIZONA	3,259
35. KENTUCKY	3,258
36. NORTH DAKOTA	3,249
37. SOUTH CAROLINA	3,238
38. SOUTH DAKOTA	3,038
39. LOUISIANA	2,983
40. OKLAHOMA	2,960
41. TENNESSEE	2,902
42. ALABAMA	2,721
43. MISSISSIPPI	2,591
44. ARKANSAS	2,481
45. UTAH	2,310
CALIFORNIA	NA
IDAHO	NA
MICHIGAN	NA
MISSOURI	NA
TEXAS	NA
WEST VIRGINIA	NA
UNITED STATES	NA

Computed from NEA Research, *Estimates* data bank.

M-15. CURRENT EXPENDITURES FOR PUBLIC ELEMENTARY AND SECONDARY SCHOOLS PER PUPIL IN AVERAGE DAILY MEMBERSHIP, 1988-89

1. NEW JERSEY	$7,033
2. ALASKA	7,011*
3. NEW YORK	6,868
4. CONNECTICUT	6,804
5. DIST. OF COL.	5,596
6. RHODE ISLAND	5,450
7. MASSACHUSETTS	5,395
8. WYOMING	5,164
9. PENNSYLVANIA	5,124
10. DELAWARE	5,127
11. WISCONSIN	4,967
12. MARYLAND	4,957
13. VERMONT	4,863
14. MAINE	4,592
15. OREGON	4,506
16. VIRGINIA	4,467
17. COLORADO	4,461*
18. MINNESOTA	4,348
19. NEW HAMPSHIRE	4,299
20. FLORIDA	4,292
21. ILLINOIS	4,212
22. KANSAS	4,173
23. WASHINGTON	4,063
24. MONTANA	4,060*
25. IOWA	4,047
26. GEORGIA	3,973*
27. OHIO	3,869
28. HAWAII	3,775*
29. NORTH CAROLINA	3,654
30. INDIANA	3,648*
31. NEVADA	3,595
32. NEW MEXICO	3,576
33. NEBRASKA	3,569*
34. ARIZONA	3,524
35. KENTUCKY	3,462
36. SOUTH CAROLINA	3,406
37. NORTH DAKOTA	3,269
38. SOUTH DAKOTA	3,188*
39. LOUISIANA	3,117
40. TENNESSEE	3,097
41. OKLAHOMA	3,033
42. ALABAMA	3,018
43. MISSISSIPPI	2,799*
44. ARKANSAS	2,585
45. UTAH	2,433*
CALIFORNIA	NA
IDAHO	NA
MICHIGAN	NA
MISSOURI	NA
TEXAS	NA
WEST VIRGINIA	NA
UNITED STATES	NA

Computed from NEA Research, *Estimates* data bank.

STATE DEPARTMENT OF EDUCATION FOOTNOTES

The education data in *Rankings* represent the most recent actual or estimated data available from state departments of education.

The following state education departments provided additional information to help explain data reported for their states in B, C, F, and H Series:

ALASKA	The state department of education does not collect teacher salary data.
ARIZONA	Enrollment total is year-end enrollment.
CALIFORNIA	Local revenues to support schools are determined by the state legislature and governor. Boards of education have no authority to raise revenues for their districts.
HAWAII	Classroom teachers are paid on the same salary scale and are in the same collective bargaining unit. Any differences between elementary and secondary teacher average salaries therefore are due to differences in longevity of service and educational credits earned beyond the bachelor's degree.
KANSAS	Salary data for 1988-89 include for the first time payments made under section 125 of the IRS code, so called "cafeteria" benefit plans. For that reason the increase shown from 1987-88 is greater than would normally be expected.
MISSISSIPPI	State education agency receipts and expenditures are not included.
NEVADA	Large increase in nonrevenue receipts is due to the selling of bonds for school construction in Clark County School District.
NEW JERSEY	Financial data shown for the school years 1987-88 and 1988-89 are estimates.
OREGON	Salaries include 6 percent employer pick-up of employee portion of retirement contribution.
SOUTH CAROLINA	Total school districts include two special districts established by the General Assembly. Membership and attendance figures include kindergarten students reported at half count.
TENNESSEE	Salary data includes career ladder supplement.
WASHINGTON	Federal food reimbursements were not deducted from food service expenditures. Enrollment figures have been adjusted to include handicapped program children and to eliminate any double counts.

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GLOSSARY

AVERAGE DAILY ATTENDANCE: Average of pupils attending when schools are actually in session.

AVERAGE DAILY MEMBERSHIP: An average of the pupils belonging, those present plus those absent, when schools are actually in session.

BASIC ADMINISTRATIVE UNIT: The local school district; the unit for the operation of elementary and secondary schools or for contracting for school services.

CAPITAL OUTLAY: An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial, additional, and replacement of equipment.

CURRENT EXPENDITURES: All amounts spent at all levels of administration—state, intermediate, and local—for public elementary and secondary day schools for administration, instructional services, plant operation and maintenance, fixed charges, and other school services (attendance, health services, transportation, food services, etc.). Includes the cost of operating the state department of education and the intermediate (county) departments of education; employers' (state, intermediate, and local) contributions to retirement systems and/or social security on behalf of public school employees; and federal, state, and local funds to cover deficits (gross expenditure less sales) of school lunch and milk programs.

DEBT: The major portion of all state and local government debt is long-term indebtedness. A substantial portion of such long-term debt is nonguaranteed debt, i.e., obligations payable solely from pledged earnings of specific activities or facilities, from special assessments, or from specific nonproperty taxes.

EDUCATION: The provision or support of schools and other education facilities and services.

EFFECTIVE BUYING INCOME: Same as disposable personal income; is obtained by deducting from personal income direct personal taxes and certain other nontax payments to government. The personal taxes deducted include federal, state, and local income taxes, estate and gift taxes, and miscellaneous licenses and permits. Property taxes are not deducted.

ENROLLMENT: A cumulative count of the number of different pupils registered during the entire school year. New entrants are added, but those leaving are not subtracted.

EXPENDITURES: All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Expenditures includes only external transactions of a government and excludes noncash transactions, such as the provision of perquisites or other payments in kind. Aggregates for groups of governments exclude intergovernmental transactions among the governments involved.

FALL ENROLLMENT: The count of the pupils registered in the fall of the school year, usually October.

FIRE PROTECTION: Comprises fire-fighting and fire-protection activities of local governments.

FUNCTIONS: Public purposes served by governmental activities (education, highways, public welfare, etc.). Expenditures for each function include amounts for all types of expenditures serving the purpose concerned.

GENERAL EXPENDITURES: All expenditures of a government other than utility expenditures, liquor store expenditures, and insurance trust expenditures.

GENERAL REVENUE: All revenue of a government except the kinds of revenue classified as utility revenue, liquor store revenue, and insurance trust revenue. All tax collections, even if designated for insurance trust or local utility purposes, are classified under general revenue.

GENERAL SALES TAXES: Sales or gross receipts taxes which are applicable, with only specified exceptions, to all types of goods and services, or all gross income, whether at a single or at classified rates.

HEALTH: Health services, other than hospital care, including health research, clinics, nursing, immunization, and other categorical, environmental, and general public health activities. School health services provided by health agencies (rather than school agency) are included.

HIGHWAYS: Streets, highways, and structures necessary for their use; street lighting; snow and ice removal; toll highway and bridge facilities; and ferries.

HIGHER EDUCATION: Includes facilities and activities of all education institutions beyond the high school level operated by state or local governments, except that agricultural experiment stations and agricultural extension services are classified under natural resources, and university-operated hospitals serving the public are classed under hospitals. These education categories include related services such as pupil transportation, school milk and lunch programs, cafeterias, health and recreational programs, and the like. Revenue and expenditures for school lunch services, dormitories, athletic events, and other auxiliary services are included on a gross basis.

HOSPITALS: Establishment and operation of hospital facilities, provision of hospital care, and support of other public or private hospitals.

HOUSEHOLD: A unit that includes all persons occupying a house, apartment, or room regarded as a dwelling unit, excluding group quarters such as dormitories.

INDIVIDUAL INCOME TAX: Taxes on individuals measured by net income, and taxes imposed on special types of income (e.g., interest, dividends, and income from intangibles).

INSTRUCTIONAL STAFF: Number of positions, not the number of different individuals occupying the positions during the school year. In local schools includes all public elementary and secondary (junior and senior high) day school positions (or full-time equivalents) that are in the nature of teaching or in the improvement of the teaching-learning situation. Includes consultants or supervisors of instruction, principals, teachers, guidance personnel, librarians, psychological personnel, and other instructional staff. Excludes attendance personnel, health services personnel, clerical personnel, and junior college staff. In institutions of higher education includes those engaged in teaching and related academic research in junior colleges, colleges, and universities, including those in hospitals, agricultural experiment stations and farms.

INTEREST ON DEBT: Annual expenditures to pay interest only on long-term debt.

LIVE BIRTHS: Number of births in the U.S.

NONINSTRUCTIONAL STAFF: In local schools includes administrative and clerical personnel; plant operation and maintenance employees; bus drivers; lunchroom, health, and recreational personnel engaged by school systems. In institutions of higher education includes cafeteria workers, clerical and custodial workers in colleges and universities, hospitals, agricultural experiment stations, and farms.

PERSONAL INCOME: State personal income is the current income received by residents of the states from all sources, including transfers from government and business, but excluding transfers among persons. It is a before-tax measure. The total includes nonmonetary income or income received in kind. The figures include income of individuals and also income of nonprofit institutions; private trust funds; and private pension, health, and welfare funds.

POLICE PROTECTION: Preservation of law and order and traffic safety. Includes highway police patrols, crime prevention activities, police communications, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

PROPERTY TAXES: Taxes conditioned on ownership of property and measured by its value. Includes both general property taxes (i.e., relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates) and special property taxes (i.e., on selected types of property, such as motor vehicles or certain or all tangibles, subject to rates that are not directly related to rates applying for general property taxation).

PUBLIC WELFARE: Support of and assistance to eligible persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include cash assistance payments directly to needy persons under categorical and other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other services provided under welfare programs; welfare institutions; and any intergovernmental or other direct expenditures for welfare purposes. Any services provided directly by the government through its hospital and health agencies are classed under those headings.

RESIDENT POPULATION: In addition to those who are residents of an area, the figure also includes armed forces personnel who are stationed in the area.

REVENUE: Revenue receipts for public school purposes from LOCAL, intermediate and other sources include all funds for direct expenditures by local and intermediate districts for school services, for the operation of intermediate departments of education,

for employer contributions to retirement systems and/or social security on behalf of public school employees, for the purchase of materials for distribution of local school districts, etc. Includes net receipts from revolving funds or clearing accounts only when such funds are available for general expenditure by the local board of education. Includes gifts and tuition and fees received from patrons.

Revenue receipts from STATE sources include all funds for the operation of the state department of education, for state (employer) contributions to retirement systems and/or social security on behalf of school employees, for grants in aid to intermediate and local school districts for school purposes (including funds available from state bond issues for such grants and the costs of textbooks, buses, supplies, etc., purchased by the state for distribution to local school districts), for the payment of interest on state bonds issued to provide grants to local school districts, and all other state revenue for public school purposes. Money collected by the state as an agent of a lesser unit and turned over in like amounts to that unit is not included.

Revenue receipts from FEDERAL sources include money distributed from the federal treasury either directly to local school districts or through the state and county, including grants for vocational education, for aid to federally affected areas, for National Defense Education Act programs, for school lunch and milk programs, for educating Indians in local public schools, and money derived from federal forest reserves and federal oil royalties. (No special effort is made to include amount of grants in kind, for example, operation of the school lunch program).

REVENUE FROM OWN SOURCES: All revenue of a government (taxes and other) except intergovernmental.

SCHOOL-AGE POPULATION: Population age 5 through 17, inclusive (excluding armed forces abroad).

TAXES: Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. All tax revenue is classified under general revenue and comprises amounts received (including interest and penalties but excluding refunds) from taxes imposed by the recipient government. Amounts received by a government from a tax it imposes are counted as tax revenue of that government, even though initially collected by another government; however, any amounts retained are treated as tax revenue of the collecting government. Tax amounts subsequently distributed to other governments are classified as intergovernmental transactions.

TOTAL REVENUE RECEIPTS: Includes all revenue receipts available for expenditure for current expenses, capital outlay, and debt service for public schools, including all appropriations from general funds of federal, state, county, and local governments; receipts from taxes levied for school purposes; income from permanent school funds and endowments; income from leases of school lands; interest on bank deposits; tuition; gifts; etc. Amounts that increase the school indebtedness or that represent exchange of school property for money are excluded.

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